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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Genoa Conference.

THE GENOA CONFERENCE did not commence with the high hopes of the Washington Conference, nor did the convening Powers set before themselves the same idealistic aims. Disarmament at sea was the note of the Washington Conference, and if this was not attained—particularly in the matter of submarines—a substantial step towards it was taken. Disarmament on land should have been the note of the Genoa Conference, and, although purported to be excluded, the utility of the Conference depends altogether upon its practical inclusion. Apart from the limitations under which it opened, its course appears to be somewhat troubled, and it is unfortunate that, in accordance with the principles of the League of Nations, all separate alliances are not excluded. This course, however, the Allied Powers, or some of them, have declined to take, and they appear to have set a precedent which has been too readily followed. Ultimately, it may be hoped, a common European understanding, satisfactory enough to invite the co-operation of the United States, will be arrived at. Mr. LLOYD GEORGE, it may be noticed, started the Conference on the only sound basis. The nations met, he said, on equal terms—neither Allied nor Enemy States—provided they accepted equal conditions, namely, the conditions laid down at Cannes.

The Cannes Conditions.

THE CANNES Conditions are contained in the "Resolutions" adopted by the Supreme Council at Cannes, January, 1922, as the basis of the Genoa Conference, which have been published as a Parliamentary Paper [Comd. 1621, 3d.]. Shortly stated they are:—

(1) That nations cannot claim to dictate to each other the principles on which they are to regulate their system of ownership, internal economy and government.

(2) Before foreign capital can become available, foreign investors must be assured of the security ot their property and undertakings.

(3) An essential preliminary for re-establishment of foreign credit is the recognition of public debts and the obligation to make good property confiscated or withheld; and also the establishment of a system of judicature to enforce contracts.

(4) The establishment of adequate means of exchange.

(5) No propaganda subversive of order in, and of the established political systems of, other countries.

(6) All countries to join in an undertaking to refrain from aggression against their neighbours.

In particular the Russian Government was only to have official recognition on accepting these conditions, and no doubt their importance lies in pressing them on the *de facto* Government in Russia. As a matter of law, changes in the Government of a State, however revolutionary, do not, while the State remains in existence, cancel obligations: see *Republic of Peru* v. *Dreyfus Bros. & Co.* (38 Ch. D. 348). Really, the only novel condition is Condition 6, and that goes far to bring all the States at the Conference within the League of Nations.

Bentham and Judges in Parliament.

We said last week, in referring to Lord Macaulay's citation of Bentham's "Judicial Organization," that we could not find the work. The remark was intended as a signal for assistance, and a learned correspondent has been good enough to identify it with the "Draught of a Code for the Organization of the Judicial Establishment in France." It is in Vol. IV of Bowring's "Works of Jeremy Bentham," and the passage on Judges in Parliament is at p. 380. Certainly Bentham says that "for legislation there cannot be a better probation, nor a better nursery than the Judicature," and to that extent Macaulay's citation is correct, but the reader who looks through the whole passage may conclude that it is hardly in favour of Judges in Parliament; rather it is a caustic piece of satire and not least on the pluralities of the Lord Chancellor. To that we hope to return and we are obliged to our correspondent for putting us on the track. Indeed, Bentham appears to have forestalled much of the argument for a Minister of Justice. Really, with the collected works of Bacon and Bentham to browse upon, the contented lawyer need not trouble about later times.

The Motor Car Report.

In October, 1919, a Departmental Committee was appointed by the Minister of Transport to consider and report to him upon the question of the taxation of and regulations affecting road vehicles. The terms of reference included six items, the first being taxation and revenue, the fifth speed limits, and the sixth roads. The Committee consisted of thirteen members, of whom three were officials of the Ministry of Transport, two were officials of the Treasury and the Board of Customs and Excise respectively (presumably only interested in taxation), one represented agriculture—in what sense we do not know, but since his qualifications are not stated, we assume he was an official—two represented local authorities and the police. This makes up eight officials, and the balance of five represented the makers and users of motor cars and other vehicles. Under these circumstances it is, perhaps, not surprising that the Second Interim Report is a one-sided document, in which the securing of the public highways for rapid motor traffic—especially private motor cars and motor cycles—is the first consideration, and the safety and comfort and convenience of the general public takes the second place. The order should be, and we hope will be, reversed.

The Roads and High-speed Traffic.

In 1896, when the possibilities of rapid motor traffic were first being realised, the maximum speed for motor cars was fixed at twelve miles an hour. In 1903 this was increased to twenty miles. The Committee say—and from our own observation, we imagine correctly—that this "limit is consistently and regularly exceeded by almost every motorist," and they add "and as a general rule without inconvenience or risk to other users of the highway, whether pedestrian or vehicular." But that only shows the leanings of the Committee. In fact any vehicle exceeding twenty miles an hour is a danger and a nuisance to everyone else on the road. It is enough to notice the admission—made without a hint of condemnation—that practically every motorist is now a law-breaker. The non-enforcement of the law is due, say the Committee, to the fact that public opinion is against its enforcement. The opinion of a certain class of motorist, probably; public opinion, no; and it must be remembered that the law-breaking motorist is a danger to other motorists as well as to the public. Its non-enforcement is due to the fact that even in the rare cases where the police are ready to do their duty, its enforcement is too difficult. Nothing, we imagine, would be more popular with the general public than the rigid enforcement of the speed limit, and wherever there are houses or other signs of population, its reduction to a maximum of ten miles an hour. The result of the present law-breaking spirit in a certain class of motorist—we do not go so far as the Committee in including nearly all in the condemnation—is seen in the long tale of deaths and serious injury—largely of and to children—to say nothing of the destruction of the amenities of the road. The report refers at one place (p. 49) to "the unanimous claim of motor cycle users for the abolition of all speed limits." But as things are, the motor-cycle requires regulation even more than the motor-car. It was a distinguished judge who, since the advent of motor vehicles, divided all pedestrians into two classes, the quick and the dead. Perhaps it is not equally well known that Madame de Stael a hundred years ago, with singular prescience, wrote of the "chauffeurs" who go about the country committing horrible excesses. We ought to say that Mr. F. L. W. Elliott, who represents the Police Authorities, dissents from the recommendation to abolish the speed limit, so that the public do find a solitary advocate in him. He realises that the proposed step will be "attended by the most unfortunate results"; in other words, by a greatly increased list of fatal and other injuries, and by the increased decivilisation of the roads. But, of course, if express traffic is to be transferred from its proper place—the railways—to the roads, the price must be paid in the lives of children and others.

The Alternative to a Speed Limit.

The Committee, of course, do not propose to make a present to the motorist of the abolition of the speed limit without demanding a *quid pro quo*. At present a motorist who causes death is liable for manslaughter, and this is outside the special but slight penalties incurred under the Motor Car Act, 1903. In very aggravated cases convictions for manslaughter have been obtained, as in *Beecham's Case* (1921, 3 K.B. 464); but the sentence there was only a year's imprisonment, and in practice this liability appears to have no deterrent effect upon the more reckless kind of motorists. Under the Motor Car Act, 1903, s. 1, reckless driving or driving at a speed dangerous to the public is an offence under the Act, but the fine is a small matter to the motorist, and imprisonment, which is rarely inflicted, cannot exceed three months. Under s. 9 there are fines for exceeding the speed limit, but imprisonment cannot be inflicted, and, in practice, except on special roads and for short distances, the section has proved useless, mainly through the requirement that there must be two witnesses to prove the rate of speed. The obvious course is to require motor cars and cycles to be fitted with an automatic device for preventing a moderate speed being exceeded. The Committee say that this is impracticable, but it would be practicable soon enough if it was the condition precedent to the use of the vehicle. In return for the abolition of the speed limit, all that the Committee propose is the increase of fines under s. 1 of the Act, and the increase of the maximum term of imprisonment to six months with the power to impose hard labour, and with the temporary or permanent suspension of the driver's licence. But these increased liabilities are required at the present time even if the speed limit is maintained, and they are in no sense a compensation for the abolition of the speed

limit. The composition of the Committee prevents the Report from carrying any weight, but its issue is a warning that an effort will have to be made to preserve the highways for the public and to restore the amenities which in the last few years have disappeared.

The Warranty of Expectations.

THE COURT OF APPEAL has affirmed, in *Samuel Sanday & Co. v. Keighley, Maxted & Co.* (reported elsewhere), one of the most canvassed of Mr. Justice MCCARDIE'S recent judgments. Vendors had sold goods, to be shipped by a steamer "expected ready to load next September." In fact, no ship was then ready to load, and the purchasers claimed the right to rescind the contract on the ground that an essential condition precedent, or at any rate a representation of a material fact, had not been fulfilled. The case went to arbitration and the arbitrator held—and so also both the courts of law before whom his award was taken by case stated—that the phrase "expected ready to load" does import some kind of warranty, and is not a mere pious expression of hope on the part of the vendors. Were it the latter, of course, the words would be mere surplusage. The question, however, remains as to how high this warranty must be put. It can scarcely mean "warranted ready to load," which would impose on the sellers an absolute duty. The practical common sense view seems to be that the real meaning of this rather vague term is that the sellers, at the time of entering into the contract, have reasonable grounds on which to base the "expectation" which they promise. If they have no reasonable grounds, then their warranty is a representation of facts which are not in accord with the ascertainable realities; it is therefore a false representation, though not a fraudulent one, and is sufficiently false to give rise to an equitable right to rescind on the part of the purchasers. The right of rescission, of course, is based on the equitable doctrine of avoidability on account of material misrepresentation, and not on the common law rule of avoidance on account of fraud or "deceit," if the innocent parties so elect before third parties have acquired rights under the contract.

Debts due to the Crown.

IN *Re H. J. Webb & Co., Smithfield, London, Limited* (reported elsewhere), the Court of Appeal have given an important decision reversing the judgment of Mr. Justice LAWRENCE (1921, 2 Ch. 276; 65 SOL. J. 781). The case turned on the principle—but surely no longer in harmony with the present day spirit—of priority of Crown debts in a voluntary liquidation, based on the overriding right of the Prerogative. The question was whether a debt due to the Food Controller, inasmuch as that officer is a servant of the Crown, is a Crown debt and therefore entitled to the priority formerly possessed by Crown debts in the case of all insolvent estates, but abrogated, as regards insolvent estates, by reason of the *cessio bonorum* and s. 150 of the Bankruptcy Act of 1914. It was contended, however, that the rights of the Crown could still be asserted against the property of a company in liquidation, because, in the case of a voluntary liquidation, there is no *cessio bonorum* of the property to the liquidator; he is merely the agent of the company for the purposes of the winding-up. Mr. Justice LAWRENCE held that the old priority exists in such cases, because he considered himself bound by the decision in *Re Henley & Co.* (9 Ch. D. 469); but the Court of Appeal held that the effect of s. 209 of the Companies (Consolidation) Act, 1908, read in conjunction with s. 186, was to limit the Prerogative in the case of Crown debts generally, and that, in any case, it was inconsistent with the wider principle, that the Crown cannot take property without compensation, asserted in *A.-G. v. De Keyser's Hotel* (1920, A.C. 508).

Repugnancy in Deeds.

THE RULE OF construction that in case of repugnant clauses in a deed the earlier clause prevails and the later is rejected, has received recognition recently in the Judicial Committee in *Forbes v. Git* (1922, 1 A.C. 256, 259). "The general rule," said Lord MANSFIELD, C.J., in *Doe v. Biggs* (2 Taunt. 109), "is, that if there be a repugnancy, the first words in a deed, and the last words in a will, shall prevail." But in *Bush v. Watkins* (14 Beav., p. 432) ROMILLY, M.R., observed that this was an expedient to which the Court would very reluctantly have recourse, and never unless absolutely compelled to do so, having exhausted every other means in its power to reconcile apparent inconsistencies. Lord WRENBURY, in delivering the judgment of the Judicial Committee in *Forbes v. Git* (*supra*), cited as an example of rejection the case of a covenant to pay a sum of money, followed by a proviso excluding personal liability. These are incompatible clauses, and the covenant remains absolute: *Furnivall v. Coombes* (5 Man. & G. 736). On the other hand, if the proviso merely limits the personal liability, without destroying it, it is good: *Williams v. Hathaway* (6 Ch. D. 544, 549). The rule applies to any instrument *inter vivos* as well as to a deed. In *Forbes v. Git* (*supra*) a building contract first provided for payment of a certain fixed sum, and then proceeded to give details as to how the contract price, whether it exceeded or was less than the fixed sum, was to be worked out. *Primâ facie*, there was a repugnancy which left the fixed sum payable, but it was held that the true effect of the later provision was to qualify and not contradict the earlier, and hence the earlier provision took effect as qualified.

Arrears of Judicial Salaries in Olden Times.

WE MENTIONED recently (*ante*, p. 361) the curious medieval system by which pious corporations and others provided a kind of charitable endowment for Serjeants-at-Law who had to abandon practice at the Bar on accepting a judgeship. It may interest our readers to learn of one of the actual cases, recently investigated by the indefatigable zeal of Mr. BOLLAND, on which our statement was partially based. HARVEY OF STANTON was the presiding judge at the Kent Eyre of 1313. He was a Justice of the Common Bench. The *Liberate* Rolls, for the most part not yet printed, are our sources of information as to the payment of legal expenses in the Fourteenth Century. In these are enrolled the King's warrants to the LORD HIGH TREASURER to pay out named sums of money to public officials and others for services rendered. From these it appears that in 1313, STANTON'S salary was forty marks, *i.e.*, £26 13s. 4d., worth some £500 to-day. Now in June, 1313, it appears that STANTON'S salary was four years in arrear. His petitions for payment had been unavailing. The other justices, who accompanied him to Canterbury to open the Eyre, were in the like case. Moreover, during EDWARD I'S reign, that of a preceding King, STANTON had been employed as a Justice of Assizes, at a salary of twenty marks (the usual salary of a Common Bench Judge at this time), but not a penny of that salary had the late King paid. So when he set out for Canterbury, HARVEY OF STANTON was in the direst pecuniary straits. He petitions the King, if he will not pay his arrears of salary, at least to allow him some small sum by way of meeting his current expenses at the Eyre. The King, unfortunately, had no money in his Treasury, so he could not issue a warrant to the Treasury to pay either arrears or expenses. But clearly something had to be done. What was done was this. The King granted to HARVEY OF STANTON the right to deduct out of the fines and amercements coming into his hands during the Eyre, a sum of sixty marks for himself, fifty for WILLIAM OF ORMSBY (another Justice of Eyre), and forty marks for each of the remaining justices. It was not until June, 1315, a couple of years later, that STANTON succeeded in extracting from the Treasury some small part of the arrears of salary actually due to him.

Judges and the Medieval Revenue.

AS A MATTER of fact, Mr. BOLLAND points out in his work on the "General Eyre," a medieval judge was not so much a judicial official who tried cases between man and man, as a revenue official who was there to get in the King's revenue. That revenue consisted largely of "Fines and Amercements." These were levied on every excuse. A most instructive example

is that of a case tried before Mr. Justice SPIGURNEL. A certain Abbot had the franchise of "free warren," *i.e.*, he could maintain a forest or wood in which he bred and kept for profit rabbits, hares, partridges, and the like. At the commencement of each Eyre, every possessor of a "franchise" had to put in a claim for it and prove his title. If he failed to do so, he forfeited the franchise, and, in addition, was fined. This Abbot had failed to put in his claim within the time limited, and applied for permission to do so later on: he got permission subject to a heavy fine. In the course of discussion on his application the judge remarked: "If I were King, I would grant warren readily enough. For, to begin with, the King gets eleven marks and a half for the grant. Then he gets a fine for breach of warren from anyone who hunts in another man's warren. If the Lord of the warren accepts compensation from anybody who has hunted in his warren without permission, he will forfeit his warren, and he will have to pay a fine to the King for having taken to his own profit what really belonged to the King... And so the King gets all the profit except that the Lord may amuse himself by hunting whenever he likes." Clearly the "fines and amercements" would amount to substantial sums.

The Distribution of Shares as Dividend.

THE House of Lords, as is well known, decided in *Inland Revenue Commissioners* v. *Blott* (1921, 2 A.C. 657), that bonus shares—that is, fully paid-up shares in the company issued to the shareholders in lieu of dividend—are not liable to be returned as income of the shareholder for the purpose of super-tax. It is only as regards super-tax that the question can arise, for the company pays ordinary income tax on its profits before they are distributed to the shareholders, and the shareholder makes no further payment on this head. The House of Lords affirmed the Court of Appeal (Lord STERNDALE, M.R., and WARRINGTON and SCRUTTON, L.JJ.), who had affirmed SANKEY, J. (1920, 1 K.B. 51; 2 K.B. 677), so that the lower Courts were unanimous, but the result in the House of Lords was arrived at only by a majority of three to two (Lords HALDANE, FINLAY and CAVE to Lords DUNEDIN and SUMNER). Technically the minority, it may be argued, were right, for the bonus shares are not issued except against dividend declared, and the dividend as soon as declared is income. But the decision of the majority was rested on the broader ground that, in fact, the shareholder never gets the bonus shares in a form available as income, but the sole effect is to make an addition to the capital of the company, and thereby to enable its business to be extended and its income increased. The proportions in which the shareholders are entitled to the profits are not increased, but they will take the benefit of any increased profits which the company is thus enabled to earn. Similarly it was held in *Bouche* v. *Sproule* (12 App. Cas. 385), as between tenant for life and remainderman, that, even where the shareholders had an option whether to accept the bonus shares in lieu of cash dividend, yet owing to the certainty that no shareholder would make a claim to cash, the undivided profits remained in the hands of the company as capital; hence, the bonus shares represented capital and not income.

But bonus shares distributed in the manner under consideration in the above cases are, of course, the shares in the capital of the company itself. It is different where shares distributed by way of dividend are shares in another company, and so SANKEY, J., held recently, distinguishing *Blott's Case*, in *Pool* v. *Guardian Investment Trust Company* (1922, 1 K.B. 347). In this later case the Guardian Company held shares in the Union Pacific Railroad Company, an American company, which in 1914 declared out of its accumulated profits an extra dividend upon its common capital stock. This dividend consisted partly of cash and partly of shares of the Baltimore and Ohio Railroad Company, in which part of the reserves were invested. The Guardian Company received their proportion of the dividend in cash and shares, and in July, 1915, sold the shares for £1,087, crediting this amount in their books to capital account. Upon being assessed to income tax on the £1,087, they appealed to the General Commissioners, who discharged the assessment, on the ground that the distributing of the Baltimore and Ohio shares was a distribution by the Union Pacific Railroad Company of capital and not income.

Of course, if income tax could only be assessed on profits which are received in the form of money, the decision of the General Commissioners would have been right, and it is true that profits which are not capable of being turned into money are not assessable, such as the yearly value of a residence which a bank clerk occupies by virtue of his office. But in *Tennant* v. *Smith* (1892, A.C. 150), where this was held, Lord HALSBURY, C., said (p. 156): "I do not deny that if substantial things of money value were capable of being turned into money they might for that purpose represent money's worth and be taxable"; and Lord WATSON (p. 159): "I do not think it comes within the category of profits, because that word, in its ordinary acceptation, appears to me to denote something acquired, which the acquirer becomes possessed of and can dispose of to his advantage—in other words, money or that which can be turned to pecuniary account." In the present case, the shares which were distributed as bonus were of this nature, though not money; they could be, and in fact were, as regards those received by the Guardian Company, turned into money. Hence, they were profits assessable to tax according to the dicta in *Tennant* v. *Smith*.

The same could, no doubt, be said of the bonus shares in question in *Blott's Case*; hence, it is necessary to inquire exactly why the Baltimore and Ohio shares were—for so SANKEY, J., held—assessable to tax and the shares in *Blott's Case* were not. The text appears to have been originally formulated by ROWLATT, J., in *Blott's Case* (1920, 1 K.B., p. 133): "I do not think that there is a payment of dividend to a shareholder unless a part of the profits of the company is thereby liberated to him in the sense that the company parts with it, and he takes it." This was adopted by Lord FINLAY in the House of Lords (1921, 2 A.C., p. 194), and from the judgments of the majority of the Law Lords SANKEY, J., deduced the rule that, before a distribution of shares can be taxable, there must be a release of assets by the company: "If there has been no release of assets there has been no distribution and nothing to tax; neither is there anything to tax if the release is a distribution of capital." A distribution of shares where there is no release of assets is mere machinery, affecting, no doubt, the future distribution of profits, but not putting in the pockets of the shareholders anything which can be taxed. There are, indeed, as SANKEY, J., pointed out, two questions to be answered before a distribution of shares is subject to the tax: (1) Has there been a release of assets? (2) If so, were the assets released capital or income? As regards the first, the answer in the present case was clearly—yes. The Baltimore and Ohio shares passed from the Union Pacific Railroad Company to the Guardian Company. As to the latter, SANKEY, J., declined to lay down any general rule, but he held that the shares were of the nature of income. This, indeed, seems obvious, and it hardly required the support of the recent U.S. cases of *Peabody* v. *Eisner* (1918, 247 U.S. 347), and *Eisner* v. *McComber* (1920, 252 U.S. 189), to which he referred, however interesting these may be.

In the United States the issue of bonus shares, such as was made in *Blott's Case*, is called a "stock dividend." Such a dividend, it was said in *Peabody* v. *Eisner*, takes nothing from the property of the corporation and adds nothing to the interest of the shareholder, but merely changes the evidence which represents this interest. It had been previously held in *Towne* v. *Eisner* (1918, 245 U.S. 418) that such dividends are not liable to income tax. But *Peabody* v. *Eisner* raised the same question as in the present case and under the same circumstances; the question was whether Baltimore and Ohio shares distributed by the Union Pacific as dividends were liable to tax, and it was held that they were. The distribution, it was said, was *in specie* of a portion of the

assets of the Union Pacific, and was to be governed by the same rule as was applicable to the distribution of a like value in money. The matter was again discussed in *Eisner* v. *McComber*, but there were questions of the construction of the Constitution, as distinguished from the construction of a mere statute, which are not relevant here. The decision of SANKEY, J., is in accordance with *Peabody* v. *Eisner*, and we need, in conclusion, only call attention to his picturesque illustration of the matter by the reservoir and its outflow. If, as in *Blott's Case*, the issue of shares merely increases the area of the reservoir, there is no taxable subject; if it flows down the outlet stream and reaches the shareholder, there is.

Breach of Negative Obligations in Covenants.

THE CASE of *Berton* v. *Alliance Economic Investment Co., Limited* (38 T.L.R. 435), which we have already shortly noticed (*ante*, p. 329), and in which the Court of Appeal reversed COLERIDGE, J., is of exceptional interest. *Primâ facie*, the point involved seems a small one; in reality, it has a wide extension into spheres of law very different from that within the limits of which the issue actually arose. For it concerns the meaning of a negative obligation, found in this particular case in the covenants of a lease, but also very frequently to be discovered in the stipulations of commercial contracts, and in many statutory obligations, breach of which is a criminal offence. The negative obligation in question took the form of a covenant in a lease "Not to use the premises or any part thereof, or permit the same to be used . . . other than for the purpose of a private dwelling-house . . . nor to do or suffer to be done in or on the demised premises anything which may in the judgment of the lessors be or grow to the injury or annoyance of the lessors . . . without the previous licence in writing of the lessors." And the question to be determined concerned the meaning which the law attaches to the negative stipulations "nor to permit" and "not to suffer to be done," when a breach of the obligation imposed by this covenant has taken place, not on the part of the covenanting lessee himself, but on the part of third parties to whom he has lawfully assigned and sublet the premises.

The facts of the case are just a little complicated; we will simplify them so far as possible. The plaintiff company had demised to one BAYLDON a private dwelling-house, subject to the covenant summarised in the last paragraph. He had lawfully assigned to the defendants. In May, 1920, the defendants sublet the premises—quite lawfully—to one MACKINTOSH, who was to be bound by all the covenants contained in the head-lease. The company, soon afterwards, found out that MACKINTOSH had converted the premises into separate tenements, and had underlet these to various sub-tenants on weekly tenancies. The company at once informed their lessees, the defendants, that this action of the sub-tenant MACKINTOSH was in their opinion a breach of the covenant "not to use the premises . . . other than as a private dwelling-house," and also a breach of the covenant "not to do . . . anything . . . to the injury or annoyance of the lessors," and asked them to get the breach stopped. The lessees, accepting their lessors' contentions, promised to take proceedings for forfeiture of the premises against MACKINTOSH; and they did so. They did not join the sub-tenants in the proceedings, because they were under the impression (apparently erroneous) that these sub-tenants would be protected by the provisions of the Rent Restriction Acts; but this can hardly be a correct view, since the protection accorded sub-tenants by that statute is limited to cases in which the premises have been "lawfully" sublet to them. The lessees obtained an order for forfeiture against MACKINTOSH, but left the sub-tenants in for the reason just given. Thereupon the company sued the defendants for forfeiture, on account of breaches of covenant; the alleged breaches were, first, a breach of the covenant "not to permit" user other than as a private dwelling-house, and, secondly, a breach of the covenant "not to suffer" anything to be done "to the injury or annoyance" of the lessors. The "permitting" and "suffering," in the case of each respective covenant, was alleged to consist in the failure to turn out the sub-tenants, or to take proceedings for ejectment against them, and generally in the observance of what the plaintiffs called "a sympathetic attitude" towards those sub-tenants.

Now, to begin with, it seems clear that the conversion of a house into separate tenements let on weekly tenancies, is a breach of a covenant not to use premises other than as a private dwelling-house. Until quite lately, this was far from clear. Indeed, on the older authorities, numerous and conflicting, it was a matter of doubt how far such a covenant is broken by taking lodgers or receiving paying guests, although the carrying on of a boarding-house business is, no doubt, a breach. But in the recent case of *Berton* v. *London and Counties House Property Investment Company, Limited* (*Times*, Nov. 18, 1920), which the Court of Appeal had decided and to which it referred as a case on precisely similar terms to the present, it was held definitely that such a letting to separate tenants, in separate tenements, is a breach of the covenant not to use otherwise than as a private dwelling-house. There was, therefore, a breach of this covenant by the assignees. It was held, too, that there was a breach of the covenant not to do anything "to the injury of the lessors." But these breaches were by MACKINTOSH, the underlessee, and the defendants were not responsible for them. Their responsibility could only arise if they had instigated, or connived at, the breaches, or had "permitted" it in the case of the first breach, and "suffered" it in the case of the second. Mr. Justice COLERIDGE held that they had, on the ground that their general conduct, especially their failure to join the sub-tenants as defendants in the forfeiture action against MACKINTOSH, showed a sympathetic attitude towards the sub-tenants, and, therefore, towards the breaches by MACKINTOSH. He held, accordingly, that the premises were forfeited, and, moreover, refused to grant relief under the Conveyancing Act, 1881, except on the very unusual and remarkable terms that the lessees should undertake not to take advantage of the provisions under the Housing, Town Planning Act, 1919, entitling them to make an application to the County Court for permission to convert the premises, *dehors* the covenant, into weekly tenements. His decision was overruled by the Court of Appeal, and the grounds on which the court did so are extremely interesting.

The essential issue to which the Court of Appeal had to apply its mind is the extremely difficult question as to what is the *quantum* of duty imposed on a lessee who undertakes negative obligations "not to permit" and "not to suffer" certain things to be done on the demised premises. So long as the premises remain in his own hands, he can generally control directly what is done upon them, and, if he does not, there is a natural presumption that he "permits" or "suffers" breaches. But when the premises have passed, lawfully, out of his occupation and control, no such presumption can arise from the mere fact that the things are found to have been done. In the first place, he may have no notice of their being done; notice must be proved. Again, supposing he has notice, he may have protested unsuccessfully, and—as in the present case—can show that he did so. That, however, is hardly enough: he must do something to prevent the act of which complaint is made, if it is in his power to do anything; this usually means the initiation of legal proceedings. So the question emerges: is it always essential that an innocent lessee should clear himself from complicity in "permitting" or "suffering" a breach of covenants by taking proceedings for restraint of the breach? And, if he does take such proceedings, is it permissible to look at the form in which he takes them in order to see whether he sincerely intends to stop the breaches or not? Here Mr. Justice COLERIDGE had been adversely impressed by the lessees' conduct, inasmuch as (1) they had not taken steps to test the question whether or not they could turn out the sub-tenants under the Rent Restriction Acts; (2) they had even

hinted to the landlords that they might apply to the court for permission to convert the premises into tenements under the Housing and Town Planning Act of 1919; and (3) their general tendency had been that of persons who sympathized with the sub-tenants, and did not sincerely desire to get rid of them. It is obvious that here we have a very large question, and one not confined to covenants in leases. There are numerous statutes which make the owners or occupiers of premises liable to criminal punishment if they "permit" their premises to be used in certain ways, or "suffer" certain things to be done upon them—*e.g.*, "nuisances," "betting and gaming," "sexual immorality," and the like. So that the point raised is of far-reaching importance.

The leading cases on this point, one a covenant case and the other a criminal prosecution, are *Toleman* v. *Portbury* (L.R. 5 Q.B. 288), and *Reg.* v. *Staines Local Board* (5 T.L.R. 25). In the former case, A demised a dwelling-house to C who covenanted not to permit a sale by public auction on the premises without consent. C underlet to B and assigned the goods on the premises to three persons by bill of sale. Those three assignees of the goods sold them by public auction on the premises, the advertisement of the auction being posted on the premises. A took proceedings against B to eject B for forfeiture, on the ground that B had broken the covenant "not to permit" a sale by public auction on the premises. The action failed, on the ground that B had no legal right to prevent the sale by public auction except by going to the court and obtaining an injunction. The mere failure to take problematical legal proceedings does not amount to "permitting" or "suffering" a thing to be done which such proceedings, if successful, would have restrained. This was pointed out very clearly by Chief Baron KELLY (*Toleman* v. *Portbury*, L.R. 5 Q.B, at p. 293), by Baron CHANNELL (*ibid.*, at p. 295), and by Baron CLEASBY (*ibid.*, at p. 296). The mere failure to institute proceedings to prevent a breach of covenant, then, is not in itself "permitting" or "suffering" such breach. And in *Hobson* v. *Middleton* (6 B & C. 295), Mr. Justice BAYLEY even went so far as to suggest that "knowing and being privy too" does not amount to "permitting" and "suffering"; these words can only refer to something which the defendant can control without resort to the assistance of a law court.

The other leading case, *Reg.* v. *Staines* (*supra*), is also very interesting in its way. Here the Staines Local Board was indicted in the King's Bench Division for "permitting and suffering" sewage to flow into the Thames—a nuisance at Common Law, and also a breach of the Rivers Pollution Acts. The Local Board, of course, had not itself thrown sewage into the river; but the occupiers in its district had done so through the medium of the public sewers vested in the Local Board; and it was contended that this passive act of leaving such sewers in positions in which the sewage, which those occupiers had a legal right to put into them, would necessarily enter the river, amounted to "permitting" or "suffering" it to do so. The view taken by Mr. Justice FIELD and Mr. Justice WILLS, who composed the court which tried the indictment, was that "a man cannot be said to suffer another person to do a thing which he has no right to prevent." It may be suggested that, in a criminal case, where *mens rea* is an essential ingredient of the offence, the interpretation of those words is not necessarily the same as in the case of a covenant; but that was not the view taken by these learned judges. In fact, they treated decisions on covenants in analogous terms as binding upon them, and quoted some *dicta* of Lord Justice LOPES, in *Hall* v. *Ewin* (37 Ch. D. 74, at p. 82), as a relevant authority on the principle applicable. The words were to the effect that a covenant "not to permit or suffer" is not the same thing as a covenant "to hinder and prevent."

The net result of *Berton's Case* (*supra*), would therefore seem to be, that it definitely relieves a lessee, except in very special circumstances, from the necessity of taking legal proceedings, in order to vindicate himself against a charge of "permitting" and "suffering" breaches of covenant by persons, such as under-lessees, whom he cannot control. The case, however, leaves open the question whether he is not guilty of breach if he were to refuse to take legal proceedings to restrain them, after request by the lessor, and upon tender of a proper indemnity for costs. Incidentally, all the three judges in the Court of Appeal intimated grave doubts as to whether a judge, in exercising his discretion as to granting relief against forfeiture on terms, is entitled to impose as a term an undertaking by the defendant not to take advantage of special legislation in his favour; but these observations, of course, are not more than *dicta*.

Jews and Gentiles.

THE main thesis of this book* is that there is a perpetual and inevitable discordance between Jews and non-Jews due to an incompatibility of ideals and temperament. This incompatibility is represented to be more acute than that between a Frenchman and a German, or a Scotchman and an Irishman. Therefore (Mr. Belloc argues) the Jew should have a nationality of his own and separate law courts and institutions, and he should not be a British subject. It is futile to follow the old tradition of attempting by vain pretences to obliterate a real diversity, and for examples of this the reader is referred to the rising Anti-Semitism of the United States of America and to the common detestation of Bolshevism as a Jewish movement.

Mr. Belloc pays the highest compliments to the Jew as an individual, to the lucidity of his mind and generosity of character; but he deplores the remarks of his friends about the Jew behind his back. Most men will agree with Mr. Belloc that the social convention of pretending that a Jew is not a Jew is essentially insulting to the Jews both collectively and individually; but the best type of Jew is never reluctant to speak of his "community." The problem rarely arises except where a man is of mixed blood and is ashamed of his Jewish ancestry. The word "Jew" by itself is as neutral as the word "attorney"; neither word need be assumed to be a term of abuse when it is only so used in anger.

Mr. Belloc points out that the two strongest international forces in Europe are Catholicism and Jewry, but that their power is overestimated. He does not mention the war in this connection, but nothing is more remarkable than the obvious impotence of both these international forces in July, 1914. It is perhaps also material to mention (as he does not) that British feeling in the Seventeenth and Eighteenth Centuries was quite as hostile to Catholics as it has ever been to Jews.

Mr. Belloc is at heart always a little worried about any Europe which is not homogeneously Catholic and Nationalist. The acceptance of the Catholic and Nationalist system logically involves the religious and civic segregation of the cosmopolitan Jew. It may, of course, happen that Catholicism may retain or increase its present political power, and that Europe will never recover its medieval cosmopolitanism before being extinguished by the next war.

But that is no reason why the British Empire should suddenly abandon the tradition of toleration which it has inherited from the Roman Empire. Mr. Belloc writes of an "English citizen" without apparently realising that there is no such person. A British subject is a citizen of nothing but the British Empire. A British subject without a domicile is a "*chimæra bombinans in vacuo*." Moreover, the British Empire can only hold together on a system of cosmopolitan citizenship which tolerates religious diversity.

In these days people quarrel more about morals than about religion, yet a British subject may be a polygamist or a champion of indissoluble marriage, or a prohibitionist, or one of the Peculiar People. If Mr. Belloc could show that there was any particular point in the Jewish creed, such as human sacrifice, which was violently incompatible with the versatile but still human ethics of the British Empire, he would have proved his thesis.

Our medieval ancestors had no difficulty in producing evidence of child-murder by the Jews; but even the modern anti-Semite usually finds this beyond his powers. There is no doubt a wide gulf between, for example, a Polish Catholic and a Polish Jew, because the morality of each is no more and no less than the unconditional observance of a religious code, and there is in Poland little of the civic morality which unites the Protestant and the more Europeanized Jew. But it is doubtful if the modern world will welcome a new and complicated system of Jewish nationality and naturalization and passports at a time when the exaggeration of national distinctions has become an intolerable hindrance to commerce and to the ordinary intercourse of civilized men.

There is one small point of criticism. Mr. Belloc mentions Browning and Arnold as of Jewish blood. Whatever may be said of Browning, there is no evidence of Jewish ancestry in Dr. Arnold's family. The statement may be due to the fact that Sir Edwin Arnold was a Jew; but he was not related to Dr. Arnold or any of his descendants.

* "The Jews." By Hilaire Belloc. Constable & Co. Ltd. 9s. net.

Reviews.

Dentists.

DENTAL REGISTRATION. Being a Practical Guide to the New Dentists Act. By Sir KINGSLEY WOOD, M.P., a Solicitor of the Supreme Court. Ballière, Tindall & Cox. 5s. net.

Sir Kingsley Wood has provided in this book a very useful guide to the Dentists Act of last year, which, he says, may be regarded as the Magna Charta of the dentist's profession. An attempt at securing due qualifications in dentists was made by the Dentists Act, 1878, but in the result it did not prevent the irregular practice of dentistry, but only the fraudulent use of dental titles. In *Bellerby* v. *Hepworth* (1909, 2 Ch. 23) the Court of Appeal decided that the Act did not prevent an unregistered person from announcing that he did dental work, provided he did not hold himself out to be specially qualified as a dentist. No doubt many unregistered persons were skilled practitioners, and persons aged 23 and over on 28th July, 1921, who had practised dentistry, or had been dental mechanics as their principal means of livelihood for five out of the preceding seven years, and as to the latter class pass a prescribed examination in dentistry; also persons of the like age who were members of the Incorporated Dental Society on or before 28th July, 1920, with some others, are admissible to registration: but in general this is reserved for graduates or licentiates in dental surgery or dentistry of any of the medical authorities. Sir Kingsley explains fully in Chapters III and IV how the unqualified dental practitioner and the dental mechanic can secure registration; in Ch. V he deals with dental companies; in Ch. VI with the Dental Board and the General Medical Council; and in Ch. VII he gives a summary of the Act of 1921. The Act itself is printed at the end of the book and also the Act of 1878.

Books of the Week.

League of Nations. By The Right Hon. Sir FREDERICK POLLOCK, Bt., K.C., D.C.L., LL.D. Second Edition. Stevens & Sons Ltd. 16s. net.

Canada Law Journal. Editor, HENRY O'BRIEN, K.C., Assistant Editors, A. H. O'BRIEN, M.A., and C. B. LABATT. March, 1922. Canada Law Book Co. Ltd., Toronto.

Minnesota Law Review. April, 1922. The Minnesota Law Review, Minnesota. 60 cents.

Legal Education. Special Session on Legal Education of the Conference of Bar Association Delegates held under the auspices of the American Bar Association, 23rd and 24th February, 1922. Memorial Continental Hall, Washington, D.C.

Digest. Butterworth's Yearly Digest of Reported Cases for the year 1921. Being the First Yearly Supplement of Butterworth's Twenty-three Years' Digest 1898-1921, and containing the cases decided in the Supreme and other Courts, including a copious selection of Reported Cases decided in the Irish and Scottish Courts, &c., &c. Edited by C. H. CHADWICK and W. S. GODDARD, M.A., Barrister-at-Law. Butterworth & Co.

CASES OF LAST SITTINGS.

House of Lords.

ATLANTIC SHIPPING AND TRADING CO. *v.* DREYFUS & CO.

4th April.

SHIPPING — CHARTER-PARTY — ARBITRATION — PUBLIC POLICY — ARBITRATION WITHIN CERTAIN TIME—UNSEAWORTHINESS.

A charter-party provided that disputes should be referred to arbitration, and that claims should be made within three months, and if not so made should be deemed to be waived and barred. The respondents failed to put in a claim within the three months.

Held, that the claim was enforceable, and that the clause applied though the vessel was unseaworthy.

This was an appeal from the decision of the Court of Appeal reversing a judgment of Rowlatt, J. The appellants were the owners and the respondents were the charterers of a steamship, and it was agreed by the charter-party that disputes should be referred to arbitration, and that any claim should be made within three months within the final discharge, otherwise the claim should be barred. More than three months after the final discharge of the vessel the respondents brought an action for damages to the cargo. The appellants pleaded that the respondents must be deemed to have waived their claim and no action could now be brought. The respondents replied that the ship being unseaworthy the arbitration clause did not apply. The Court of Appeal held that the arbitration clause was against public policy and therefore unenforceable.

Lord DUNEDIN said that under the old law an agreement to refer disputes to arbitration was often asserted to be bad as an ousting of the jurisdiction of the courts, but that position was finally abandoned in *Scott* v. *Avery* (5 H.L.C. 811), and it can no longer be said that the jurisdiction of the court is ousted by such an agreement; on the contrary the jurisdiction of the court is invoked to enforce it, and there is nothing wrong in persons agreeing that their disputes shall be decided by arbitration. It follows that the clause in the present case is not obnoxious so far as it provides for arbitration. It goes on however to say that if the claim is not made and the arbitration started within a certain time the claim is to be held to be waived. Now, if it were illegal to arrange that a claim should not be good unless made within a certain time one could understand the argument, but as it is admitted that it is perfectly legal to make such a stipulation, why should it be bad because it is tacked on to a provision for arbitration instead of to an action at law? All it comes to is this: I stipulate that you shall settle your differences with me by arbitration and not by action at law, and I stipulate that you shall state your differences and start your arbitration within a certain time, or you shall be held to have waived your claim. For these reasons the judgment of the Court of Appeal cannot be supported. There is however another argument which, as it has been dealt with in the courts below, should be disposed of here. The respondents aver that the vessel when starting on the voyage was unseaworthy, and that the damage for which they sue was caused by such unseaworthiness, and they say that if they prove these two facts then the clause in question affords no protection. On this point we have no indication as to what the opinion of the learned judges of the Court of Appeal would have been. The contention was rejected by Rowlatt, J., on the ground that the implied condition of unseaworthiness had nothing to do with and was not in any way affected by a condition which was one of procedure only. There was, however, cited to us a judgment of Bailhache, J., in the case of the *Bank of Australasia* v. *The Clan Line* (1916, 1 K.B. 39) to the opposite effect. In that case there was a clause that no claim could be available which was not made at the port of delivery within seven days of the steamer's arrival there, and Bailhache, J., held that that clause was no bar to an action raised upon the averment that the ship was unseaworthy and that the damage that was sued for was caused by such unseaworthiness. His judgment was reversed by the Court of Appeal, but on the ground which had not been noticed by Bailhache, J., that there was in the charter-party an express exception of damage caused by unseaworthiness, and, that being so, the express clause must be read with all other express clauses of which the limitation of liability was one. It is pointed out by the respondents that in this case there is no express clause as to unseaworthiness, which is therefore left to be dealt with on the implied condition. In these commercial cases it is of the highest importance that authority should not be disturbed, and if your lordships find that a certain doctrine has been laid down and acted on in the framing of other contracts, you will not be disposed to alter that doctrine unless it is clearly wrong. Before the decision of Bailhache, J., there was the earlier case of *Tattersall* v. *National Steamship Co.* (12 Q.B.D. 297), where it was held that there being no express contract as to unseaworthiness, a clause limiting liability did not apply to damage done by unseaworthiness. It is clear that the Court of Appeal in the *Bank of Australasia* v. *The Clan Line* approved of that case in terms, and, therefore, inferentially, though they did not actually say so, approved the judgment of Bailhache, J., if there had not been an express clause dealing with unseaworthiness. Now, does the present case fall into line with *Tattersall's Case*? I think it does. It is quite true that the fact of unseaworthiness does not destroy the contract of affreightment *in toto*. Such a doctrine would lead to absurd consequences, for the goods might be safely delivered and yet no freight be due under the contract, but only a *quantum meruit* for services rendered. The test seems to be whether the particular clause interferes with the liability which unseaworthiness creates. It is just here that I think Rowlatt, J., did not sufficiently distinguish between the two parts of the clause. So far as it dealt with procedure, I agree with him, and if the clause had been a mere reference to arbitration and had stopped there, I do not think it would have been hit, but it goes on, and, under certain conditions, destroys liability. If *Tattersall's Case* is right, that you cannot in such cases appeal to a limitation of liability, surely it is *a fortiori* to say you cannot appeal to its destruction. For these reasons the appeal must be dismissed.

Lord SUMNER gave judgment to the same effect, with which Lord BUCKMASTER, Lord ATKINSON and Lord CARSON concurred.—COUNSEL: *Dunlop*, K.C., and *Jowitt*; *Alexander Neilson*, K.C., and *Clement Davies*. SOLICITORS: *Holman, Fenwick & Willan*; *Pritchard & Sons* for *Andrew M. Jackson & Co.*, Hull.

[Reported by S. E. WILLIAMS, Barrister-at-Law].

Court of Appeal.

SANDAY & CO. *v.* KEIGHLEY MAXTED & CO.

No. 1. 5th and 6th April.

CONTRACT—CONSTRUCTION—MEANING OF SHIP "EXPECTED READY TO LOAD" BY CERTAIN DATE—CONDITION—EXPECTATION IN MIND OF SELLERS—EXPECTATION MUST BE HONEST AND BASED ON REASONABLE GROUNDS.

A clause in a contract that a ship is "expected ready to load" at a given date does not mean that the ship must be in such a position, whether that position be known to the parties or not, that she will, according to all probable reckoning, be able to load by the date indicated. It means that there must be a belief in the minds of the sellers making the representation that she will be able to load at that date, and that belief must be an honest belief, and must be founded

upon reasonable grounds. Where such a representation was made, and there were no reasonable grounds for making it, and actually the ship was not ready to load until a long time afterwards, there was a breach of condition enabling the buyers to avoid the contract.

Appeal from a decision of McCardie, J. By a contract dated 20th September, 1920, the plaintiffs contracted to sell to the defendants 1,000 tons of clipped La Plata oats for shipment from the River Plate. The contract contained the clause "Shipment in good condition per first-class steamer *Indianopolis* expected ready to load late September." The sellers had chartered the *Indianopolis* on 26th August, and the position was that on 10th August she had left Norfolk, Virginia, for Rio de Janeiro with coal, to go on to the River Plate in ballast. She had had serious engine trouble, and on 20th September had not even arrived in Rio. Ultimately she did not leave Rio until 29th October, and on 2nd November the plaintiffs informed the defendants that she was expected to arrive in the River Plate about 12th November. The buyers replied that, owing to the prolonged delay, all their plans for disposing of the oats had been nullified, and that the delay was in fact so great that the contract could not be performed according to the words "expected ready to load late September." The matter came up for arbitration before the Appeal Committee of the London Corn Trade Association. The committee's findings of fact were that at the date of the contract the *Indianopolis* was already considerably overdue at Rio; that there was no prospect of her being able to load in the River Plate in late September; that the representation to that effect was not justified; and that the delay was in fact so great as to frustrate the contract. McCardie, J., affirmed these findings; he held that the phrase used amounted to a condition; and though there was a certain amount of latitude, yet if that latitude were exceeded the condition became operative, and the contract ceased to bind the buyers. The plaintiffs appealed. The court dismissed the appeal.

Lord STERNDALE, M.R., said that it was not open to the court to interfere with findings of fact by the arbitrators, unless the latter had misdirected themselves, or taken a wrong view of the effect of those findings. Three meanings of the words "expected ready to load late September" had been suggested—(1) an objective meaning, that the vessel must be in fact at the time, whether known to the parties or not, in such a position that any ordinary man, knowing that position, would expect her to load at the date specified; (2) that "expected" meant expected by the sellers, and not necessarily by the shipping world generally; (3) that the sellers, honestly though perhaps without good grounds, expected that the vessel would be in the River Plate at the time indicated. It was difficult to see how the third meaning differed much from the second, for an honest expectation could hardly be formed without some grounds upon which it could be based. In his (Lord Sterndale's) view, the second suggested meaning was the correct one, namely, that in view of the facts known to the sellers at the time, the expectation was one which they could have held honestly and on reasonable grounds. That was largely a question of degree. If the voyage were, say, a month, and the sellers had no news of the ship for two or three days after her expected arrival, it would be difficult to say that they had no reasonable grounds for expecting her to complete her programme at the expected times. On the other hand, if she were a very long time overdue, they would not be justified in holding the expectation, because it would have been brought home to them that something abnormal had happened. It therefore became largely a question of fact, and the arbitrators had found on the facts that on 20th September the sellers had no grounds for expecting that the vessel could load by the date specified. That, in his lordship's view, meant that the sellers could not have held the expectation honestly and on reasonable grounds. That it was an honest expectation was not enough; there must be reasonable grounds upon which it could be held. On the whole, the arbitrators were justified in their findings, and they were findings with which the court would not interfere.

WARRINGTON, L.J., delivered judgment to the same effect and YOUNGER, L.J., agreed.—COUNSEL: for the appellant, *R. A. Wright*, K.C., and *Clement Davies*; for the respondent, *Le Quesne*. SOLICITORS: *Pritchard & Son* for *A. M. Jackson & Co.*, Hull; *Botterell & Roche* for *Hearfields & Lambert*, Hull.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

In re H. J. WEBB AND CO. (SMITHFIELD, LONDON) LIMITED.

No. 1. 10th and 11th January, 10th April.

COMPANY—WINDING UP—DEBT DUE TO FOOD CONTROLLER—CROWN DEBT—PRIORITY—PREROGATIVE OF THE CROWN INCONSISTENT WITH LEGISLATION—COMPANIES ACT, 1862 (25 & 26 Vict., c. 89), s. 133—JUDICATURE ACT, 1875 (38 & 39 Vict., c. 77) s. 10—PREFERENTIAL PAYMENTS IN BANKRUPTCY ACT, 1888 (51 & 52 Vict., c. 62), s. 1—COMPANIES (CONSOLIDATION) ACT, 1908 (8 Edw. 7, c. 69), ss. 186, 207, 209—BANKRUPTCY ACT, 1914 (4 & 5 Geo. 5, c. 59), ss. 33, 151—NEW MINISTRIES AND SECRETARIES ACT, 1916 (6 & 7 Geo. 5, c. 68), ss. 3, 4, 11.

The prerogative right of the Crown in the winding up of a company to claim payment of its debt in priority to all other creditors of the company is inconsistent with and abrogated by the provisions of the Companies (Consolidation) Act, 1908, ss. 186, 207 and 209, which negatived the prerogative by giving certain specified debts priority over all other, including Crown, debts. Nor can the Crown claim the narrower prerogative right to take the assets of the company, by writ of extent or otherwise, to the exclusion of all other claims, and apart altogether from the winding up, for that also is inconsistent with ss. 186, 207 and 209 of the Act of 1908.

Decision of P. O. Lawrence, J., (65 SOL. J., 781; 1921, 2 Ch. 276), *reversed.*

Appeal from a decision of P. O. Lawrence, J. (*supra*). The New Ministries and Secretaries Act, 1916, established a Ministry of Food and a Food Controller, and the latter, acting under the provisions of the Act, and the Defence of the Realm Act, appointed H. J. Webb and Co. (Smithfield, London), Limited (hereinafter called "the company") to be his agent for the sale of frozen rabbits imported from Australia and New Zealand by the Board of Trade; the company being authorised to collect the money from the buyers of the rabbits and hand the same to the Food Controller, less an agreed commission. The company went into voluntary liquidation in July, 1920, being insolvent, and at that date it owed the Food Controller £9,689 5s. 10d. The Food Controller lodged a proof in the winding up for that amount, and claimed payment out of the assets of the company in priority to all other creditors of the company by virtue of the prerogative of the Crown. The liquidator admitted the proof, but contended that the debt was a commercial debt and not a Crown debt, and, further, that by ss. 186 (1), 207 and 209 (1), of the Companies (Consolidation) Act, 1908, the debt could in any case only rank *pari passu* with the other debts of the company. P. O. Lawrence, J., held that the debt was undoubtedly a debt due to the Crown, and that, by the decision in *In re Henley and Co.* (26 W.R., 885, 9 Ch. D., 469), the Crown did not lose its prerogative rights to preferential payments in the winding up of a company; the Act of 1908 re-enacting in substance the Acts in force when that case was decided: namely, The Companies Act 1862, s. 133, the Judicature Act, 1875, s. 10, and the Preferential Payments in Bankruptcy Act, 1888, s. 1. The liquidator appealed. *Cur. ad. volt.*

Lord STERNDALE, M.R., said that the expression "debt due to the Crown" was unfortunate, for it suggested the exercise of the prerogative in circumstances long passed away, when the sovereign was paid sums due to him, for his use or for the public use, to the exclusion of the rights of the subject. At the present time some of the Government Departments had become, especially during the war, great trading corporations, and therefore the prerogative would be exercised under quite different circumstances. It was difficult to conceive a debt more different from the Crown debts in contemplation when the Royal Prerogative took its rise than the debt in the present case. Having read s. 10 of the Judicature Act, 1875, s. 32 of the Bankruptcy Act, 1869, and s. 133 of the Companies Act, 1862, his lordship said that in 1878, under that state of legislation, the question whether Crown debts were entitled to priority came before the Court in *In re Henley* (*supra*). Malins, V.C., held that the Crown was not so entitled, but the Court of Appeal reversed that decision, proceeding mainly on s. 133 of the Act of 1862, and apparently holding that as the Crown was nowhere directly mentioned in the Act, its rights could not be affected. In that case the court did not seem to have considered that the effect of s. 10 of the Judicature Act, 1875, was to introduce into the Companies Act, 1862, the provision of s. 32 of the Bankruptcy Act, 1869. Looking at those sections, with ss. 40 and 150 of the Bankruptcy Act, 1883, it was clear that by the combined effect of those provisions, added to the fact that in bankruptcy there was a *cessio honorum*, the matter was concluded, and it was clear that the Crown could claim no priority in bankruptcy, the provisions of the present Act being identical with those of 1883. As stated by Lord Macnaghten in *New South Wales Taxation Commissioners* v. *Palmer* (1907, A.C. 179), there were two distinct prerogatives, a narrower one consisting of the right of the Crown to pursue its extreme rights by writ of extent and otherwise to take the assets of the company apart altogether from the winding up, and, secondly, a wider prerogative that, whenever the rights of the Crown and the rights of a subject to a debt of equal degree came into competition, the Crown's rights prevailed. He (his lordship) would deal with the second or wider prerogative first. When s. 209 of the Companies (Consolidation) Act, 1908, was considered with the other provisions of the Act it was seen to import a limitation of the prerogative as to Crown debts generally. Section 186 was an exact reproduction of s. 133 of the Companies Act, 1862, which was held in *Re Henley* not to apply to the Crown, and its reproduction in the Act of 1908 must be due to careless drafting, for it was in direct contradiction to s. 209. It could only be read, therefore, as prefaced by some such words as "subject to the provisions of this Act," and so read the matter became reasonably clear. Section 209 gave priority to the debts there mentioned over other debts, and it was admitted that "other debts" included Crown debts. The liabilities referred to in s. 186 must have the same meaning as debts in s. 209, and therefore included liabilities to the Crown. The result was that the exercise of the wider prerogative of the Crown which would give Crown debts, other than those mentioned in s. 209, priority was inconsistent with the legislation contained in the Act, which it negatived. The so-called narrower prerogative raised a more difficult question. Its exercise was impossible in bankruptcy by reason of the *cessio honorum*, and the effect of s. 150 of the Bankruptcy Act, 1914, but it was contended that the rights of the Crown could be asserted against the property of a company in liquidation because it did not vest in the liquidator. He (his lordship) did not think that s. 207 of the Act (a reproduction of s. 10 of the Judicature Act, 1875) excluded the prerogative, but he thought that the exercise of such a prerogative was inconsistent with the Companies Act, 1908. It seemed entirely inconsistent for the Crown to assent to the Companies Act, 1908, and still to claim the right to take so much of the assets of a company in liquidation (in some cases probably the whole) as was necessary to satisfy all liabilities due to the Crown. He came to the conclusion to which he did apart from any authority, but he thought it was in accordance with the principles laid down in *Attorney-General* v. *De Keyser's Hotel* (64 SOL. J., 513; 1920, A.C., 508). He thought that was the proper conclusion dealing with the

case as concerned with two prerogatives, and it would be even clearer if, as he thought, the two prerogatives were only two methods of asserting the same prerogative. The appeal, therefore, must be allowed.

Lords Justices WARRINGTON and YOUNGER delivered judgments to the same effect.—COUNSEL: for the Appellant, *Sir John Simon*, K.C.; *Montgomery*, K.C., and *Costello*; for the Food Controller, *Sir Gordon Hewart*, K.C. (late A.-G.) and *Roland Burrows*; for a party interested, *J. L. Denison*. SOLICITORS; *Solicitor to the Board of Trade*; *F. C. Mathews and Co.*

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

BLAY *v.* **DADSWELL.** No. 2. 1st February 1922.

LANDLORD AND TENANT—SALE OF LAND—AGRICULTURAL HOLDING—SALE OF FARM—SALE OF PART OF A HOLDING—NOTICE TO QUIT—VALIDITY—AGRICULTURAL LAND SALES (RESTRICTION OF NOTICES TO QUIT) ACT, 1919 (9 & 10 Geo. 5, c. 63), s. 1—AGRICULTURAL ACT, 1920 (10 & 11 Geo. 5, c. 76), first sched.

By s. 1 of the Agricultural Land Sales (Restriction of Notices to Quit) Act, 1919, it is provided that "on the making . . . of any contract for the sale of a holding, or any part of a holding held by a tenant from year to year, any then current and unexpired notice to determine the tenancy of the holding given to the tenant, either before or after the passing of the Act, shall be null and void, unless the tenant shall, after the passing of the Act and prior to such contract of sale by writing, agree that such notice shall be valid."

Held, that the above section applies to a sale to a sitting tenant of part of his holding. Where, therefore, a tenant of an agricultural holding having, prior to the passing of the Act, received a notice to quit his holding, and, afterwards, before the expiry of that notice to quit, bought a part of his holding, the Court of Appeal (reversing Rowlatt, J.) held that by virtue of the section, the notice to quit was invalidated by reason of that sale to the tenant of a part of his holding.

Appeal from the judgment of Rowlatt, J., after a trial at Lewes Assizes. The plaintiff claimed to recover possession of a field which was part of an estate known as the Hilders Court Estate, Chiddingley, Sussex, together with mesne profits from 29th September, 1920, at the rate of £15 per annum. In October, 1912, the field in question and two small farms known as Chiswell's Farm and Honeywicke Farm, were let by the then owners as one holding to the defendant as tenant from year to year at a yearly rent of £88. The then owners were the executors of the late Mr. Thomas Shepherd Richardson, who had died in 1909. On 21st May the executors offered the Hilders Court Estate for sale and sold the whole estate, including the whole of the defendant's holding, to the plaintiff. On 31st May, 1919, the executors, at the plaintiff's request, gave the defendant notice to quit the holding on 29th September, 1920. Early in 1920, the defendant entered into negotiations with the plaintiff for the purchase of Chiswell's Farm and in March the plaintiff agreed to sell that farm (which was only a portion of his holding) to the defendant. The sale was completed on 10th May, 1920. The defendant refused to give up possession of the field in question, which was in another portion of his holding. He relied on s. 1 of the Agricultural Land Sales (Restriction of Notices to Quit) Act, 1919, and contended that by virtue of that section the notice to quit which had been served on him in May, 1919, was invalidated by reason of the sale to him of Chiswell's Farm which was part of his holding. Section 1 of that Act provides that "on the making, after the passing of this Act, of any contract for sale of a holding, or any part of a holding held by a tenant from year to year, any then current and unexpired notice to determine the tenancy of the holding given to the tenant, either before or after the passing of this Act shall be null and void, unless the tenant shall, after the passing of this Act and prior to such contract of sale, by writing, agree that such notice shall be valid."

By the First Schedule to the Agriculture Act, 1920, which came into operation on the 1st January 1921, the above section was amended by inserting after the word "shall" where it first occurred in the section, the words "if the contract for sale is made by the person by whom the notice to quit was given." Rowlatt, J., held that s. 1 of the Agricultural Land Sales (Restriction of Notices to Quit) Act, 1919, did not apply to sales by the landlord to a sitting tenant as in this case, but only to contracts for the sale of holdings to third persons. He accordingly gave judgment for the plaintiff for possession with costs. The defendant, the sitting tenant, appealed.

The Court (BANKES, SCRUTTON and ATKIN, L.JJ.), allowed the appeal, holding that they were not justified in departing from the plain and ordinary construction of the words of s. 1 of the Act of 1919, and giving the section its literal meaning, they could not read it as limited to a contract of sale to a person other than the tenant. Moreover, the amendment in the schedule of the Act of 1920 could not affect a notice which expired before that Act came into operation. The learned judge below was wrong in giving the plaintiff the order for possession, because the effect of s. 1 of the Act of 1919 was that the notice to quit given in May, 1919, was invalidated by reason of the sale of part of the defendant's holding to himself in 1920, before the notice had expired. Therefore the appeal must be allowed and the judgment entered for the plaintiff must be set aside and judgment entered for the defendant with costs. Appeal allowed.—COUNSEL: *C. M. Pitman*; *J. B. Matthews*, K.C., and *P. B. Morle*. SOLICITORS: *Trinder, Capron, Kekewich & Co.*, agents for *Blaker & Son*, Lewes; *Champion & Co.*

[Reported by T. W. MORGAN, Barrister-at-Law.]

High Court—Chancery Division.

In re **NORTH WALES PRODUCE AND SUPPLY SOCIETY LTD.**

P. O. Lawrence, J. 21st and 28th March.

INDUSTRIAL AND PROVIDENT SOCIETY—INCORPORATED COMPANY—DEBENTURE—BILL OF SALE—SEVERANCE OF SECURITY—BILLS OF SALE ACT, 1882 (45 & 46 Vict. c. 43, s. 17).

A society incorporated under the Industrial and Provident Societies Act, 1893, is not an incorporated company within the exceptions in s. 17 of the Bills of Sale Act, 1882.

Great Northern Railway Co. *v.* Coal Co-operative Company (1896, 1 Ch. 187) *followed.*

Where a debenture created by such a society charged "all its property whatsoever and wheresoever" and at the date of the winding-up of the society the assets thereof consisted of book debts, cash, fixtures and personal chattels, the charge, although described in general terms, is severable, and is a valid charge upon such of the assets as do not consist of "personal chattels."

In re Burdett (1888, 20 Q.B.D. 310) *applied.*

This was a summons taken out by the liquidator in the winding-up of the above-named society to determine whether a certain debenture gave a valid charge. The facts were as follows: In 1918 the society was incorporated under the provisions of the Industrial and Provident Societies Act, 1893. The committee, in exercise of their borrowing powers, obtained a loan from the respondent to the summons upon the security of a debenture under which the society covenanted to pay the principal sum with interest in the meantime, and charged with such payments "all its property whatsoever and wheresoever, both present and future, including its uncalled capital for the time being." The charge was to be a floating security on the conditions endorsed upon the debenture. The society became insolvent and an effective resolution to wind it up was passed, and the debenture thereupon became enforceable. The assets of the society consisted at the date of the winding-up of book debts, cash, fixtures and personal chattels, including stock and furniture. It was contended by the liquidator that the debenture was wholly void by virtue of the provisions of the Bills of Sale Acts, 1878 and 1882.

P. O. LAWRENCE, J., after stating the facts, said: This society is not an incorporated company within the exceptions from the Bills of Sale Act, 1882, mentioned in s. 17 of that Act. I follow the decision of Vaughan Williams, L.J., in *Great Northern Railway Co.* v. *Coal Co-operative Co.* (*supra*). On the second point, applying the principle laid down in *In re Burdett* (*supra*), which, in my judgment, did not depend upon spearate descriptions of the properties in the instrument creating the charge—a view which I am not precluded from holding by anything that was said in *In re Isaacson* (1895, 1 Q.B. 333)—the property in the debenture in question, although described in general terms, is nevertheless severable. The result is that the debenture is a valid charge upon such of the assets of the society as do not consist of "personal chattels" within the definition in s. 4 of the Bills of Sale Act, 1878.—COUNSEL: *Swords*; *Wilfrid Hunt*. SOLICITORS: *Rhys Roberts & Co.* for *David Hughes*, of Chester; *Jacques & Co.* for *D. Howell Jones*, Llanrwst.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

LECK *v.* **EPSOM RURAL DISTRICT COUNCIL.** 11th January.

LOCAL AUTHORITY—CESSPOOLS—UNDERTAKING TO CLEANSE—NOTICE FROM OCCUPIER—NON-COMPLIANCE—REASONABLE EXCUSE—LIABILITY—PUBLIC HEALTH ACT, 1875 (38 & 39 Vict., c. 55) ss. 42, 43.

A local authority notified the occupier of a house in their district that they could only empty cesspools once every three months, and that, if they were requested to empty them more frequently, the cost must be paid by the occupier.

Held, that a reasonable fulfilment of the statutory obligation only required that the local authority should cleanse the cesspools in their district once in three months.

Appeal from the Epsom justices. The local authority for Burgh Heath was in the habit of cleansing the cesspools in their district once in three months. The cesspool supplied to a certain house within the district consisted of a water-tight tank, six feet deep and eight feet in diameter, and, owing to the amount of bath water used in the house, it was necessary for this cesspool to be emptied frequently. The necessity for a frequent cleansing of the cesspool might, however, have been obviated by the provision of a soakaway for bath water only. Prior to 25th November, 1920, the cesspool had been emptied by the local authority seven times in that year. Up to that date they had, whenever requested to cleanse the cesspool, cleansed it free of cost. In August 1920, however, their surveyors notified the occupier that, owing to the heavy expense incurred in emptying cesspools in the district, the local authority had decided that they could only empty them once in every three months, and that if they were asked to empty them oftener the cost of so doing must be paid by the occupier. On 25th

November, 1920, the occupier wrote to the local authority requesting them to cleanse the cesspool during the following week. He received a reply to the effect that as the cesspool had been cleansed on 15th October, they could not empty it again within three months of that date unless he was prepared to pay the cost which amounted to £2 12s. As they failed to comply with his request within the time specified, he sent the sum of £2 12s. in order that the cleansing might be carried out without delay, stating that he made the payment under protest. The cesspool was then cleansed by the local authority. The occupier made a complaint to the justices and they found that the letter of 25th November, 1920, was a good notice within s. 43 of the Public Health Act, 1875, but that the local authority had a reasonable excuse for not emptying the cesspool in compliance with that notice, and they dismissed the complaint. The occupier appealed. The obligations in respect of the cleansing of cesspools were imposed by ss. 42 and 43 of the above-mentioned statute. Section 42 provides: "Every local authority may, and when required by order of the Local Government Board shall themselves undertake and contract for . . . the cleansing of . . . cesspools either for the whole or any part of their district . . ." Section 43 provides: "If a local authority who have themselves undertaken or contracted for the . . . cleansing of cesspools fail, without reasonable excuse, after notice in writing from the occupier of any house within their district requiring them to . . . cleanse any . . . cesspool belonging to such house or used by the occupiers thereof, to cause the same to be . . . cleansed . . . within seven days . . . the local authority shall be liable to" [a penalty]. At the hearing of the complaint before the justices, bye-laws of 12th September, 1900, were put in, together with model bye-laws published by the Local Government Board in 1912, imposing on the occupiers of premises in the district the duty of cleansing the cesspools.

Lord TREVETHIN, C.J., in delivering judgment said that there was no doubt that, although bye-laws were in existence imposing the obligation of cleansing the cesspools on the occupiers of houses within the district, these bye-laws had not been enforced and the local authority had, in fact, for a considerable time cleansed the cesspools. The justices had found that the limitation of their undertaking contained in the notice of August 1920, was reasonable and sufficient. The local authority had already emptied nearly 30,000 gallons from the cesspool in question during the year, and were willing to empty it, on payment, whenever requested. They had in those circumstances a "reasonable excuse," within s. 43 of the statute, for not complying with the occupier's notice. The reasonableness of their undertaking must be judged by reference to the needs of the community as a whole and not by reference to the case of a particular individual who wanted an excessive amount of user of his cesspool. The justices were entitled to find that the excuse was reasonable and the appeal must therefore be dismissed.

AVORY, J., agreed, and said that it was open to argument whether the local authority had undertaken the cleansing of the cesspools, but that it was unnecessary to decide that point, as the justices had decided that in the circumstances of the particular request the local authority had a "reasonable excuse" for non-compliance.

MCCARDIE, J., in delivering judgment to the same effect, said that he would assume that the local authority undertook to do the work. By the word "undertook" he understood that they either expressly resolved to do the thing mentioned in the section, or in practice so acted as to show that they had resolved to do it: see *Pegg & Jones* v. *Derby Corporation* (1909, 2 K.B. 511). But if they undertook to do the work they undertook to do it *in toto*. The scheme of the legislation was that the responsibility for the cleansing of cesspools should fall upon certain definite persons—the local authority, or the contractor or the occupier of premises. The obligation as to cleansing was, however, one of degree; it was always a matter of the reasonable interpretation of the statutory duty; once the measure of statutory duty had been ascertained, there was nothing to prevent the local authority from informing an occupier that if he desired further privileges he must pay for them.—COUNSEL: *Macmorran*, K.C., and *N. L. C. Macaskie*; *Wootten*, K.C., and *R. A. Glen*. SOLICITORS: *Spencer, Gibson & Son*; *Gard, Lyell & Co.*

[Reported by J. L. DENISON, Barrister-at-Law.]

In Parliament.

New Statutes.

On 12th April the Royal Assent was given to:—
Pawnbrokers Act, 1922.
Army and Air Force (Annual) Act, 1922.
Unemployment Insurance Act, 1922.
Diseases of Animals Act, 1922.
East India Loans (Railways and Irrigation) Act, 1922.
Kenya Divorces (Validity) Act, 1922.
Representation of the Laity (Amendment) Measure, 1922.
And to several Provisional Orders and Local Acts.

The London Assurance.

On Tuesday, the 18th inst., the great historical corporation known as the London Assurance entered a new home situated at No. 1, King William Street, E.C., within a hundred yards of the Bank of England and in proximity to its old home. The first home of the London Assurance was at the sign of "The Rising Sun" in Broad Street. In 1721 it moved to a house in Cornhill, near Birchin Lane; in 1748 to White Lion Yard, off Birchin Lane; and four years later to the south end of Birchin Lane itself. There it remained until 1844, when it settled in the Royal Exchange on the reconstruction of the Exchange after the fire of 1838.

The Corporation was established by Royal Charter in 1720 to conduct marine business, and in 1721, under the name of the "London Assurance of Houses and Goods from Fire," it received a further Charter to transact fire and life business. Up to that time there had been a number of Mutual Companies transacting insurance business, several of which had failed, and the most prosperous of which insured for only small amounts and within a very limited area round London. The necessity was, therefore, felt for the establishment of an Insurance Corporation upon a strong financial basis to do a larger and more extended business—hence the formation of this Company. Lord Chetwynd, who became the first "Governor," had in 1719 formed a Scheme of Fire Insurance known as "Chetwynd's Insurance," and this, together with another project known as "Overall's Insurance," doubtless formed the nucleus from which the fire business of the Corporation was built up. An old policy dated 1731 in possession of the Corporation is signed by Edmund Overall.

The Corporation was born in troublous times, as the South Sea mania was then at its height. The subsequent financial collapse of the money market undoubtedly accounts to a large extent for the inability on the part of the Corporation to pay more than £150,000 of the £300,000 which an impecunious Government required as the price for the privileges granted by its Charter. But from that time until the present the career of the London Assurance has been one of steadily increasing success and prosperity. Its operations are now extended to all parts of the world, and it practises every form of insurance. In 1750, 35,862 of its authorised 80,000 shares had been taken up, and £12 10s. had been paid up on each, making a capital of £448,275. To-day, upwards of a century and a half later, the funds of the Company amount to over nine millions. To its earlier ventures in marine, fire and life insurance it has gradually added facilities for practically all the modern insurance requirements of twentieth century commercial life. Burglary, workmen's compensation, motor risks, boilers, plant, lifts, plate glass are all catered for. Fidelity and Government bond policies are issued on generous terms to *bond fide* applicants: householders, small and large, can obtain comprehensive policies for all their domestic requirements, whilst our premier industry, agriculture, is by no means neglected, live stock insurance being a speciality of this young-old office. And behind it all are the accumulated assets amounting to over £9,000,000, which, combined with the ever-renewed traditions of over 200 years' experience, constitute a security which only few offices can offer.

The new offices have been erected on a freehold triangular site at the western end of King William Street, one block removed (by the extrusion of a piece of Lombard Street) from the Mansion House. The building is steel-framed, of fire-proof construction throughout, the staircase and the vaults under the pavements being made of reinforced concrete; the front is Portland stone. There are two basements—the foundations being carried down to the blue clay—lower ground floor, ground floor, and six floors above. The plan is on an axial line with the corner entrance, and the centre of the building gets full advantage of the open area on the south; the main entrance is at the northern corner looking towards the Bank of England and the Royal Exchange.

The Marine Underwriting section of the Corporation will, however, still remain at the old address, viz., 7 Royal Exchange, E.C., but its ever-increasing business and growing influence has necessitated the erection of the building to which its Head Office has now been removed. To enter upon a third century of active business life in such a building and in such a position is no mean achievement, and contrary to the usual custom in matters mundane, the older it grows the more up-to-date it becomes. Its operations extend to all parts of the world and it practises nearly every known form of Insurance.

At Kingston, on the 6th inst., says *The Times*, J. Noel, of The Crescent, Surbiton, was summoned for unlawfully letting as a dwelling the basement at his house, contrary to the Public Health Act, 1875. Mr. Woods, clerk to the Surbiton Council, said the question for the Bench to decide was whether this basement was a cellar, vault, or underground room within the meaning of the Act. Mr. W. Nesfield, sanitary inspector, said the basement consisted of three rooms, all 8ft. 10½in. in height. The floor of the front rooms was 6ft. below the level of the ground, leaving 2ft. 10in. above the ground. The back-room floor was 3ft. 6in. below the level of the garden. Frank Toft said he occupied the rooms, and paid 12s. a week, and he found them more comfortable than rooms above ground he had occupied elsewhere. Two Justices having viewed the premises, the Bench found that they were a cellar and imposed a fine of £2 and £3 3s. costs.

The New Magistrate—A Hitch.

Although Mr. Kenneth Marshall has been appointed London's latest magistrate some ten days, and has been inducted—so to speak—by sitting on the Bench with Mr. Waddy, Mr. Fry, and another colleague, no announcement has been made respecting the Court to which he will be appointed.

Legal circles are watching the position thus created by the Home Office with considerable amusement, as it is now realised that Mr. Marshall's appointment is not in conformity with the regulations, which lay down that the person to be appointed must be a barrister who has been in practice for the seven years preceding his appointment, or must be a stipendiary magistrate.

This latter qualification made possible the selection of both Mr. Wilberforce and Mr. Fry, who were stipendiary magistrates in the Midlands before they were selected for the London Bench.

Mr. Kenneth Marshall has been in the Judge Advocate's office for the past twelve years and is therefore ineligible, and his appointment is consequently illegal.

The position is a difficult one for the Home Office to re-arrange satisfactorily and no official move is anticipated until the return of Sir Chartres Biron, who is away on holiday and does not return until 28th April.

Companies.

Royal Exchange Assurance (Incorporated A.D. 1730.)

According to the Accounts of the Corporation for the year ending 31st December 1921, in the life department during the year 2,781 proposals were completed, assuring £1,615,507 7s. 4d., and reversionary annuities of £165, at single and full annual premiums of £66,541 17s. 1d. Re-assurances for £120,200 were effected at single and annual premiums amounting to £3,897 11s. 2d. The total premium income (after deducting re-assurance premiums) was £546,139 17s. 7d., being an increase of £18,717 7s. over 1920. The interest earned was £237,141 4s. 6d., being £5 9s. 8d. per cent. on the life funds. The total income from premiums and interest (less tax) amounted to £742,481 10s. 10d., an increase of £38,177 10s. The claims paid and outstanding (excluding endowments matured) amounted to £207,352 3s. 10d. This sum was well below the amount expected on the basis of the mortality tables used in the valuation. The sum disbursed for surrenders, including bonus, was £47,365 5s. 4d. The expenses of management and commission were £98,863 16s. 11d., a liberal allowance having been made for all items outstanding and accrued. The life assurance fund amounts to £4,560,253 14s. 10d.

In the annuity department thirty-eight immediate and deferred annuities securing £2,978 6s. 8d. per annum, were issued in consideration of purchase money and premiums amounting to £25,908 10s. 8d. Re-assurances of £22 1s. 6d. per annum were effected, representing total purchase money of £198 5s. 8d. Ninety-six annuities terminated by death and eight by lapse and surrender, representing a total net payment of £8,342 12s. 10d. per annum. The Annuity Fund amounts to £738,108 12s. 2d.

In the Trustee and Executor Department the fees received amounted to £10,288 12s. 5d. The commissions and expenses of management were £9,266 5s. 11d. The balance of £1,022 6s. 6d. has been transferred to the Profit and Loss Account. The securities in trust on this account are held entirely apart from the funds of the Corporation and do not appear in the Balance Sheet.

In the Fire Department the net premiums for the year amounted to £1,533,103 10s. 6d., with interest, the total income was £1,554,927 18s. The losses, after providing for all claims known to have occurred on or before the 31st December, amounted to £842,602 4s. 7d. The commission was £292,951 5s. 3d. and the expenses of management including Colonial and Foreign taxes were £389,203 4s. 1d., full provision having been made in all cases for outstanding items. After setting aside £45,000 as a reserve for claims in respect of re-insuring companies now in liquidation, a sum of £80,776 18s. 1d. has been transferred to Profit and Loss Account. The Fire Fund amounts to £813,241.

In the Marine Department the net premiums amounted to £248,364 7s. with interest; the total income was £266,356 3s. 5d. The losses paid in respect of 1921 and previous years amounted to £649,929 12s. 1d. The expenses of management were £108,343 7s. 11d. The Marine Fund amounts to £886,793 1s. 9d. The sum of £60,000 has been transferred to Profit and Loss Account.

In the General Accident Department the net premiums for the year amounted to £741,926 17s. 6d., which, with interest, gave a total income of £754,758 12s. 7d. The losses paid amounted to £446,816 2s. 10d. The commission was £120,739 15s. 4d. and the expenses of management were £177,233 16s. 9d., full provision having been made in all cases for outstanding items. After setting aside £2,000 as a reserve for claims in respect of re-insuring companies now in liquidation, a sum of £75,340 15s. 5d. has been transferred to Profit and Loss Account. The General Accident Fund amounts to £511,281.

The balance of the Profit and Loss Account is £958,355 15s. 8d. The assets amount to £10,829,706 10s. 5d. The Court of Directors having paid a dividend of 7 per cent. (less income tax) on the 6th November last on account of the next accruing dividend, recommend the Annual General Court to be held on the 26th April, to order the payment on the 6th May next of a further dividend of 9 per cent. (less income tax), making 16 per cent. (less income tax) on the capital stock of the Corporation for the year.

The Licenses & General Insurance Company, Limited.

Directors' Report for the year ending 31st December, 1921, states :—

Income.—Net premiums after deducting Re-insurances for the year amounted to £303,804 2s. 8d., an increase of £14,062 6s. 3d. over 1920. The interest earned yielded £12,912 19s. 11d., an increase of £1,543 over 1920, the total income of the Company therefore being £316,717 2s. 7d.

Claims.—The net claims paid amounted to £138,024 13s. 1d., being at the rate of 45.4 per cent. of the net premium income, and inclusive of provision for all outstandings, to £144,205 7s. 1d., or 47.4 per cent. of the income.

Expenses.—Expenses of management absorbed £86,008 0s. 10d., being at the rate of 28.3 per cent. of the income, while commission payments amounted to £41,900 18s. 5d., or 13.8 per cent. of the income, giving a combined ratio of 42.1 per cent. as against the actual ratio of 45.99 per cent. in 1920.

After making provision for unexpired risks at 45 per cent., an additional £20,504 reserve for Marine (making 79.3 per cent.), £11,069 11s. 1d. to Depreciation of Investments, and £958 to Superannuation Fund, there is an unappropriated balance of Profit of £24,520 14s. 3d. Out of this the Directors propose to pay a dividend of 6 per cent., amounting to £6,330, making 11 per cent. free of tax for the year; and to distribute amongst the staff £958, leaving a balance carried forward of £17,232 14s. 3d.

Investments.—During the year the total assets increased by £25,354 17s. 7d. and with the additional amount of £11,069 11s. 1d., before referred to added to the Investment Depreciation reserve, all provision has been made for depreciation, the assets of the Company taken at or below cost, being fully of the value shown.

Dividend.—An interim dividend of 5 per cent. was paid free of tax in October, and the final addition of 6 per cent. free of tax recommended, makes 11 per cent. free of tax for the year. The dividend is again provided out of interest earnings, and with the Income Tax absorbs £11,605, against net interest earnings of £12,912 19s. 11d.

Law Students' Journal.

The Law Society.

The Second Term of the year will commence on Monday, the 24th inst., on which and the following day the Principal will be in his room for the purpose of seeing students who desire to consult him as to their work. The subjects to be dealt with during the term will be, for Final students, (i) Real and Personal Property (The Principal), (ii) Common Law (Dr. Burgin), and (iii) Negotiable Instruments and Admiralty Law (Mr. Gordon); and, for Intermediate students, (i) Public Rights (Mr. Formoy), (ii) Civil Injuries (Mr. Landon), and (iii) The Outline of Accounts and Book-keeping (Mr. Dicksee). There will also be Revision Classes for Final students in (i) Practice of Conveyancing (Mr. Formoy), and (ii) Company Law and Bankruptcy (Mr. Hagon). For candidates for the new Honours Examination which will come into force next year, and for the LL.B. degree, there will be classes in (i) Private International Law (Dr. Burgin), and (ii) Constitutional Law (The Principal). Mr. Landon will continue his course on Roman Law, which he commenced last term, and a course on the Outline of Contract and Tort, for Order and Intermediate students, will be taken by Mr. Danckwerts.

Students wishing to enrol under the Exemption Order (particulars of which may be obtained on application to the Principal), should communicate with the Principal without delay.

Copies of the prospectus and time-table may be obtained on application to the Society's office.

Obituary.

Sir William Phipson Beale, K.C.

Sir William Phipson Beale, Bt., K.C., died on Thursday, the 13th inst., at Dorking, aged 82. Sir William came of a Birmingham family interested in railways and in legal business. His grandfather, William Beale, lived at Camp Hill (now part of the City of Birmingham); his father, William John Beale, of Dolgelly, married Miss Phipson, of Westbourne, Edgbaston; his elder brother, the late J. S. Beale, was a well-known railway solicitor; his younger brother, the late Alderman C. G. Beale, was thrice Lord Mayor of Birmingham; and his nephew, Sir John Field Beale, deputy-chairman of the Midland Railway, was chairman of the Allied Wheat Executive and First Secretary to the Ministry of Food.

Born in 1839, William Phipson Beale was educated at Heidelberg and Paris, and was called to the Bar by Lincoln's Inn in 1867, becoming, in due course, Q.C. and Bencher. He was Liberal member for South Ayrshire from 1906 to 1918, and was created baronet in 1912. He married in 1869 Mary, daughter of William Thompson, of Sydney, N.S.W. There is no issue. Sir William, who was F.C.S. and F.G.S., was much interested in geology and chemistry.

Legal News.

Appointments.

Lord HEWART, Lord Chief Justice of England, has been appointed to be President of the War Compensation Court, to fill the vacancy caused by the resignation of The Right Honourable Lord Trevethin.

After twenty years as registrar to the Edmonton County Court, Mr. Hubert Gough has retired, and has been succeeded by Mr. ADAM PARTINGTON. Mr. Partington was admitted in 1903.

After forty-two years' service under the corporation, Mr. A. A. Newman, Town Clerk of Newport (Mon.), has resigned, and has been appointed consulting solicitor at a salary of £500 a year. Mr. OSCAR TREHEARNE MORGAN, Deputy Town Clerk, succeeds him as Town Clerk. Mr. Morgan was admitted in 1903.

Mr. T. W. J. BRITTEN has been appointed Official Receiver in Bankruptcy, Ipswich District.

Dissolutions.

THOMAS PERCY HASELDINE and ALBERT ROBERT GREEN, Solicitors, 47, Essex-street, Strand, London, W.C.2 (Percy Haseldine and Green), 25th March.

JOHN THEODORE GODDARD and FRANK LEYDEN SARGENT, Solicitors, 10, Serjeants'-inn, Temple, in the City of London (Theodore Goddard & Co.), 8th April.

CHARLES SAMUEL BARBER HIGGS and MARRIOTT WILSON WARRIS, Solicitors, 93, High-street, Epsom, and 80, Coleman-street, London, E.C. (Higgs and Warris, 5th April.

GERALD KYFFIN-TAYLOR and FREDERICK ASHWORTH, Solicitors, at 58, Hamilton-square, Birkenhead (Lamb, Kyffin-Taylor and Ashworth), 31st December, 1921. Such business will be carried on in the future by the said Frederick Ashworth, under the style or firm of Lamb and Ashworth. [*Gazette*, 14th April.

General.

Dr. Leonard Scott Iliff, D.L., of Thornhill Park, Sunderland, solicitor, hon. treasurer of the local Law Society, left estate of gross value £11,036.

Mr. John Jones Morris, of Ceylon Villa, Portmadoc, Carnarvon, solicitor, clerk to the Carnarvonshire County Council, who died on 16th January, aged 64, leaving £5,466 gross and £4,097 net, gives £100 each to the Salem and Memorial Churches at Portmadoc.

A meeting of the leaders of the Chancery Bar to consider the revocation of the rule by which leading counsel are attached to a particular Court, and cannot accept briefs in any other Court without a special fee, was held in Lincoln's Inn on Monday the 10th inst. The proposed revocation of the rule was defeated.

Mr. J. B. Skeggs, Town Clerk of Poplar, died on the 11th inst., at his residence at Blackheath. He had been an official at Poplar for over 30 years, having been first appointed clerk to the All Saints', Poplar, Vestry in 1891. He was also well known in theatrical musical and football circles. He was connected with the Millwall club, and had been a member of the Council of the Football Association and Chairman of the Southern League.

At a meeting of the Cheriton (Kent) Urban Council this week a letter from the clerk (Colonel Arthur Atkinson) was read stating that increases in his salary extending over twenty years had been made without solicitation by him. The last increase was granted owing to exceptional circumstances arising out of the war. Although the work showed a slight increase after the duties imposed by the war were finished, he would like to reciprocate the council's action by suggesting that his salary be reduced by £25, making it £200, starting from the end of the last financial year, and thus relieving the current estimates. The council accepted the clerk's offer with thanks.

A Reuter's message from Hong-kong, of 18th April, says: Acting under instructions received from His Majesty's Government the Governor has issued a proclamation stating that, as slavery is not allowed to exist in the British Empire, therefore it must be understood that Mui-Tsai girls are not the property of their employers. The girls are warned by the proclamation not to leave their present homes until they have employment to go to lest they fall into the hands of procuresses. Those who wish to leave their employers can apply to the Secretary for Chinese Affairs. Masters and mistresses of Mui-Tsai are warned against any attempt to prevent the girls from seeing him.

When, says *The Times*, two women were charged at Tower Bridge Police Court last Saturday with "soliciting to the annoyance of passengers" n Waterloo-road, the Magistrate (Mr. Waddy) asked one of the police officers whether, in response to his previous suggestions, he had made any effort to secure the names and addresses of the men said to have been "annoyed." The officer replied that he approached two men, but both said they did not want to have anything to do with the matter. Mr. Waddy: You two women will be discharged. I am not satisfied that proper efforts were made to secure evidence that these men were "annoyed." I shall go on saying this until some public notice is taken. I do not like the evidence in these cases, and I am not even satisfied these women were transgressing.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Peterson.
Wednesday Apr. 19	Mr. Jolly	Mr. Bloxam	Mr. Bloxam	Mr. Hicks Beach
Thursday..... 20	More	Hicks Beach	Hicks Beach	Bloxam
Friday..... 21	Synge	Jolly	Bloxam	Hicks Beach
Saturday 22	Garrett	More	Hicks Beach	Bloxam

Date.	Mr. Justice Sargant.	Mr. Justice Russell.	Mr. Justice Astbury.	Mr. Justice P. O. Lawrence.
Wednesday Apr. 19	Mr. More	Mr. Jolly	Mr. Garrett	Mr. Synge
Thursday..... 20	Jolly	More	Synge	Garrett
Friday..... 21	More	Jolly	Garrett	Synge
Saturday 22	Jolly	More	Synge	Garrett

EASTER SITTINGS 1922.

COURT OF APPEAL.

IN APPEAL COURT NO. 1.

Tuesday, 25th April—Exparte Applications, Original Motions and Interlocutory Appeals from the Chancery and Probate and Divorce Divisions and, if necessary, Revenue Appeals.

Wednesday, 26th April.—Revenue Appeals will be taken and continued in this Court. Chancery Final Appeals will be taken after the Revenue Appeals have been disposed of.

IN APPEAL COURT NO. II.

Tuesday, 25th April.—Exparte Applications, Original Motions and Interlocutory Appeals from the King's Bench Division and, if necessary, Final Appeals from the King's Bench Dvision.

Wednesday, 26th April.—Final Appeals from the King's Bench Division will be taken and continued in this Court.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

LORD CHANCELLOR'S COURT.

MR. JUSTICE EVE.

Except when other Business is advertised in the Daily Cause List Actions with Witnesses will be taken throughout the Sittings.

CHANCERY COURT III.

MR. JUSTICE PETERSON.

Mondays .....Chamber summonses.
Tuesdays .....Sht caus, pets, fur cons and non-wit list.
Wednesdays....Non-wit list.
Thursdays ....Non-wit list.
Lancashire Business will be taken on Thursdays, 27th April and 11th and 25th May.
Fridays—Mots and non-wit list.

CHANCERY COURT I.

MR. JUSTICE SARGANT.

Tuesdays .....Sht caus, pets and chamb sums.
Wednesdays....Fur cons and non-wit list.
Thursdays ....Non-wit list.
Fridays .....Mots and non-wit list.

CHANCERY COURT V.

MR. JUSTICE RUSSELL.

Except when other Business is advertised in the Daily Cause List Mr. Justice Russell will take Actions with Witnesses throughout the Sittings.

Applications under Trading with the Enemy Acts will be heard on each Friday afternoon.

CHANCERY COURT II.

MR. JUSTICE ASTBURY.

Mondays .....Sitting in Chambers.
Tuesdays .....Companies' (Winding Up) Business and non-wit list.
Wednesdays....Fur cons and non-wit list.
Thursdays ....Non-wit list.
Fridays.....Mots, sht caus, pets and non-wit list.

CHANCERY COURT IV.

MR. JUSTICE P. O. LAWRENCE.

Except when other Business is advertised in the Daily Cause List Actions with Witnesses will be taken throughout the Sittings.

Judgment Summonses in Bankruptcy will be taken on Saturdays, the 29th April and 27th May.

A big movement, says *The Times* (12th inst.), has been started in the United States for the repeal of Prohibition, and at the election of members of Congress this autumn the first battle will be fought in ten States to secure the return of members pledged to secure a more liberal interpretation of the law as a start. The Association Against Prohibition, according to the *New York Times*, is already 300,000 strong, and possessed of a considerable campaign fund. Its aim is to secure such a majority in Congress in four years' time as to bring about a repeal of the Prohibition Amendment to the Constitution. The majority in Congress, however, would not be sufficient for this purpose, and the repeal would have to be passed by two-thirds of the States in order to become effective, so that seventeen States could prevent the repeal of the amendment. The immediate purposes of the Association are to get the Volstead ("Bone-dry") Act out of the law, and keep it out, to have the enforcement of prohibition left to the various States, to work for the repeal of prohibition "in the hope that the Constitution of the United States will be preserved from mutilation by an organised fanatical minority," and, lastly, pending the accomplishment of the above programme, to favour and encourage obedience to the prohibition laws as now effective. The States which the anti-prohibitionists hope to carry this autumn are New York, Pennsylvania, New Jersey, Kentucky, Ohio, Indiana, Illinois, Minnesota, Wisconsin, and Iowa.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—TUESDAY, April 11.

C. H. BRYANT LTD. May 1. Charles A. Radermacher, 36, Camomile-st.

GRAPE JUICE CO. LTD. April 25. Herbert Veness, 7, Great Tower-st.

THE WORCESTER SMALLWARES CO. LTD. May 31. Joseph W. Shepherd, 78, King-st., Manchester.

B. E. COMPANY (OF LONDON AND BIRMINGHAM) LTD. April 20. Frederick Rowland, 70, Queen Victoria-st., E.C.4.

JAMES WARD AND SONS LTD. May 5. Guy Waterworth, Central-bldgs., Richmond-terr., Blackburn.

ANTURIC SALTS LTD. April 15. Henry C. Bound, 37, Walbrook, E.C.4.

THE MONNOW SHIPPING CO. LTD. May 15. John L. Milligan, 2, James-st., Cardiff.

BAIM & CO. LTD. May 10. J. W. Haigh, 72, Albion-st., Leeds.

"GREY ROYAL" PAVING BLOCK CO. LTD. Forthwith. G. H. Jeff, 16, Water-lane, Great Tower-st.

OPHTHALMIC & CHEMISTS' SUPPLY CO. LTD. April 25. D. Roth, 13, Old Burlington-st., W.1.

London Gazette.—FRIDAY, April 14.

WATTS, WILLIAMS & CO. LTD. May 13. F. J. Carpenter, 23, Queen Victoria-st.

DEFIANCE SUPPLIES CO. LTD. May 8. H. C. Lewis, 39, Waterloo-st., Birmingham.

P. W. TAYLOR LTD. May 2. Frank Clemons, 36, Chancery-lane.

JOHN WEST & SONS LTD. May 10. A. E. Wake, 73, Basinghall-st.

THE LONGFRAMLINGTON COAL CO. LTD. April 26. C. C. Leach, 17, Sandhill, Newcastle-upon-Tyne.

WEST KIRBY HYDROPATHIC HOTEL LTD. May 31. W. A. Davidson, 6, Castle-st., Liverpool.

London Gazette.—TUESDAY, April 18.

WALLER BROTHERS (WEST VALE) LTD. May 20. Elijah Sudworth, 1, Imperial-arcade, New-st., Huddersfield.

GODBYS LTD. May 16. A. E. Orbell, 151-2, North-st., Brighton.

JAMES CARROLL & CO. LTD. May 5. Francis J. Dunstan, 69, Princess-st., Manchester.

THE LEVANT TRANSPORT CO. LTD. May 4. Ernest W. Warlow, 7, Moorfields, Liverpool.

Resolutions for Winding-up Voluntarily.

London Gazette, TUESDAY, April 11.

George Warren & Co. (Liverpool) Ltd.
The Severn Shipping Co. Ltd.
Sir Raylton Dixon & Co. Ltd.
London & Yorkshire Marine & General Insurance Co. Ltd.
Evans, Dewhurst & Colley Ltd.
Wheatley Hill Co. Ltd.
Barrett & Co. Aerated Water Co. (Aldershot) Ltd.
Panmetals Ltd.
John T Callaghan & Co. Ltd.
St. Margaret's Shoe Co. Ltd.
Roper & Fretwell Ltd.
Rutherford, Sender & Co. Ltd.
James Ward and Sons Ltd.
West Riding Motors Ltd.
B. E. Company (of London and Birmingham) Ltd.
District Car Co. Ltd.
Therese Mordaunt Ltd.
The Ashfield Agricultural Engineers Ltd.
Maskinonge Steamship Co. Ltd.
John S. Downing & Sons Ltd.
H. Schweitzer and Co. Ltd.
Cruzeiro Mining and Finance Co. Ltd.
The Worcester Smallwares Co. Ltd.
Starkie and Houldsworth Ltd.
Aluminoid Ltd.
The Duke Street (Cardiff) Co. Ltd.
Marlborough Gould & Co. Ltd.
Foothill Bishop and District Co-operative Society Ltd.
Bath Enterprises Ltd.
Arnold Cinemas Ltd.
Richard Thompson & Co. Ltd.
G. Buying & Co. Ltd.

London Gazette.—FRIDAY, April 14.

Adamson Bros. Ltd.
The Oxford and Cambridge Toilet Club Ltd.
H. Finlay & Co. Ltd.
Phi-Kappa Syndicate Ltd.
Simon Smits & Co. Ltd.
R. Lesty Ltd.
Balsera's Patents Ltd.
Isa Steamship Co. Ltd.
Electrelle Ltd.
Winter and Williams Ltd.
Avonbank Estate Co. Ltd.
Simpson, Stansfield & Co. Ltd.
National Electric Supply Co. Ltd.
Workington Athletic Sports Co. Ltd.
Longframlington Coal Co. Ltd.
Slough Bakeries Ltd.
Walker Dyeing Co. Ltd.
Northampton House Ex-Service Men's Club Ltd.
Mayo, Foster and Co. Ltd.
Fry and Quigley Ltd.
The Camberley Electric Theatre Ltd.
Harvey & Farmer Ltd.
Gwyrfai Co-operative Dairies Ltd.
Watts, Williams and Co. Ltd.
The Tetley-Morris Screw and Rivet Co. Ltd.
Robartes Ltd.
Newbury and Andover Motor Co. Ltd.
P. W. Taylor Ltd.
Arthur Sanders Ltd.
The Ashton-in-Makerfield Conservative and Unionist Club Ltd.
West Kirby Hydropathic Hotel Ltd.
Glanmor Shipping Co. Ltd.
Hubert D. Carter (Bangor) Ltd.

London Gazette.—TUESDAY, April 18.

Loring & Shacklock Ltd.
Howard Pneumatic Engineering Co. Ltd.
Associated Surgical Appliance Makers Ltd.
George Lazenby & Co. Ltd.
The Levant Transport Co. Ltd.
Girls Styles Ltd.
Cover Papers Ltd.
Numa, Ridadale & Co. Ltd.
The Albert Street Manufacturing Co. Ltd.
H. McDonald Ltd.
Wrenbury Farmers' Auction Co. Ltd.
Passenger Carrying & Trading Co. Ltd.
Moore of Brighton (Garage) Ltd.
The Buckland Picture House Co. Ltd.
Isa Steamship Co. Ltd.
The General Works Construction Co. Ltd.
Bradford & District Agricultural Trading Society Ltd.

Bankruptcy Notices.

London Gazette.—TUESDAY, April 11.

RECEIVING ORDERS.

BALLAM, ALICE M., Abertillery. Tredegar. Pet. March 28. Ord. March 28.

BARR, JOHN, Malvern. Worcester. Pet. March 24. Ord. April 7.

BELLMAN, FRANK M., Bedford. Bedford. Pet. April 6. Ord. April 6.

BUXTON, PERCIVAL, Nottingham. Nottingham. Pet. April 7. Ord. April 7.

CONSTABLE, BASIL H., Kettering. Northampton. Pet. April 6. Ord. April 6.

DIXON, WILLIAM A., Bury. Bolton. Pet. April 8. Ord. April 8.

DOWN, THOMAS M., Kew Gardens. Wandsworth. Pet. Oct. 21. Ord. April 6.

DRUMMOND, JOHN, Middlesbrough. Middlesbrough. Pet. April 6. Ord. April 6.

FISHER, WILLIE, Bradford. Bradford. Pet. March 20. Ord. April 6.

FRY, WILLIAM, Bristol. Bristol. Pet. April 8. Ord. April 8.

GILBERT, FREDERIC H., Tow Law, Durham. Durham. Pet. April 7. Ord. April 7.

GLUTMAN (Male), Stepney. High Court. Pet. Feb. 27. Ord. March 29.

GOLDFIELD, JOSEPH, Tottenham. Edmonton. Pet. April 7. Ord. April 7.

HAINS, JOHN P., HAINS, THOMAS G., and HAINS, JOHN A., Lyme Regis. Exeter. Pet. April 5. Ord. April 5.

HALLETT, ETHELRED, Aberavon. Neath. Pet. April 7. Ord. April 7.

HAMER, SAMUEL, Sheffield. Sheffield. Pet. April 6. Ord. April 6.

HARRIS, ANNIE, Maesgwartha, Gilwern. Tredegar. Pet. March 14. Ord. March 29.

HAY, CHARLES A., Pendleton. Manchester. Pet. April 7. Ord. April 7.

HAYES, FREDERICK W., Holt, near Wrexham. Wrexham. Pet. April 5. Ord. April 5.

HIGGINS, ROBERT S., Saddleworth. Oldham. Pet. April 6. Ord. April 6.

JAMES, ALFRED, Merthyr Tydfil. Merthyr Tydfil. Pet. April 8. Ord. April 8.

KIRK, GEORGE, Streethouse. Wakefield. Pet. April 6. Ord. April 6.

MACCARROLL, THOMAS, Middlesbrough. Middlesbrough. Pet. April 5. Ord. April 5.

ORMONDE, FRANK S., Liverpool. Liverpool. Pet. April 8. Ord. April 8.

PALMER, FREDERICK, Manor Park. High Court. Pet. Feb. 24. Ord. April 7.

POLLARD, WILFRED, Bradford. Bradford. Pet. March 20. Ord. April 7.

PURNELL, SIDNEY W., Southwark. High Court. Pet. Feb. 22. Ord. April 6.

RAINE, JOSEPH, Newcastle-upon-Tyne. Newcastle-upon-Tyne. Pet. April 6. Ord. April 6.

RIGBY, JOSEPH F., St. Helens. Liverpool. Pet. April 7. Ord. April 7.

ROBINSON, VICTOR, and VAUGHAN, LEONARD F., Kensington. High Court. Pet. March 8. Ord. April 6.

ROEBUCK, CHARLES E., Parkgate, near Rotherham. Sheffield. Pet. April 6. Ord. April 6.

ROLLINS, FRANK, Hednesford. Walsall. Pet. April 5. Ord. April 5.

RUTLEY, WALTER J., Whimple, Devon. Exeter. Pet. April 5. Ord. April 5.

SIMMONS, ALBERT E., Edenbridge. Tunbridge Wells. Pet. April 5. Ord. April 5.

SLEVIN, ALFRED J., Salford. Manchester. Pet. April 7. Ord. April 7.

SMITH, FRANK W., Preston. Preston. Pet. March 21. Ord. April 6.

SMITH-WALKER, WILLIAM, and SMITH-WALKER, MARGARET, Bridlington. Scarborough. Pet. April 7. Ord. April 7.

STACEY, WILLIAM E., Sheffield. Sheffield. Pet. April 7. Ord. April 7.

STEWART, WALTER H., Sheffield. Sheffield. Pet. April 7. Ord. April 7.

TOSCO, THEA, Bedford Park. Brentford. Pet. April 5. Ord. April 5.

VINCOR, FRANCIS J., Paul, Cornwall. Truro. Pet. April 7. Ord. April 7.

WOOD, LUCIAN, Broadstairs. Canterbury. Pet. Feb. 4. Ord. April 8.

London Gazette.—FRIDAY, April 14.

ALEXANDER, LOUIS V., Saltash. Plymouth. Pet. April 10. Ord. April 10.

ARBERY, EDITH A., Ross. Hereford. Pet. March 18. Ord. April 12.

ARNOLD, G. T., Smithfield. High Court. Pet. March 11. Ord. April 11.

BARTLE, CHARLES H., Harrogate. Harrogate. Pet. April 10. Ord. April 10.

BEYER, REGINALD G., Audlem, Cheshire. Nantwich. Pet. March 29. Ord. April 11.

BOWMAN, ALBERT W., Rotherham. Sheffield. Pet. March 24. Ord. April 10.

BUNTING, WALTER, Sheffield. Sheffield. Pet. April 8 Ord. April 8.

BURT, ERIC, Hammersmith-rd. High Court. Pet. March 17. Ord. April 11.

CALCAGNI, ANTONIO, Ogmore Vale. High Court. Pet. March 21. Ord. April 11.

CARTER, JOHN A., CARTER, FRANK G., and MOULAND, FRANK W., Forest Hill. Greenwich. Pet. April 10. Ord. April 10.

COALES, WILFRED H., Isle of Ely, Cambridge. King's Lynn. Pet. March 29. Ord. April 11.

COCKSHOOT, JOHN, Sheffield. Sheffield. Pet. March 28. Ord. April 11.

COUPERTHWAITE, ERNEST, King's Lynn. King's Lynn. Pet. April 11. Ord. April 11.

DAY, CHARLES H., Bradford. Bradford. Pet. April 10. Ord. April 10.

DEAN, WILLIAM, Witney. Oxford. Pet. April 12. Ord. April 12.

DOMBROWSKI DAVID, Commercial-rd. High Court. Pet. March 30. Ord. April 11.

ECCLES, RICHARD, Middlesbrough. Middlesbrough. Pet. April 10. Ord. April 10.

ELLEN, CHIVERS, Hove. Brighton. Pet. 14. Ord. Feb April 12.

ESSHEN, W. D., Clapham. High Court. Pet. March 21. Ord. April 11.
GARRARD, CLAUDE, Chichester. Brighton. Pet. March 27. Ord. April 11.
GILDING, ELLEN, Dudley. Dudley. Pet. April 11. Ord. April 11.
GOODCHILD, HORACE A., Diss. Ipswich. Pet. April 10. Ord. April 10.
GOODWIN, E. J., Golders Green. High Court. Pet. March 20. Ord. April 12.
GOWER, HENRY L., Queen Victoria-st. High Court. Pet. April 11. Ord. April 11.
GRIFFITHS, JAMES A., Morecambe. Preston. Pet. April 11. Ord. April 11.
GUNTON, GEORGE A., Southport. Liverpool. Pet. March 22. Ord. April 12.
HEMING, JONOTHAN, Evesham. Worcester. Pet. April 10. Ord. April 10.
HENDERSON, CHARLES A., Queen Victoria-st. High Court. Pet. Aug. 12. Ord. April 12.
HESSEY, CHARLES H., Normanton Springs, near Sheffield. Sheffield. Pet. March 30. Ord. April 11.
HILL, SAMUEL F., Willesden-lane. High Court. Pet. March 8. Ord. April 12.
HINCHLEY, JOHN O., Norwich. Norwich. Pet. April 12. Ord. April 12.
HOLLINGWORTH, ALFRED, Sheffield. Sheffield. Pet. April 10. Ord. April 10.
HOLMES, SAMUEL, Halifax. Halifax. Pet. April 11. Ord. April 11.
HOLROYD, SYDNEY, Burnley. Burnley. Pet. April 10. Ord. April 10.
ISRAEL, DAVID, Clapham-rd. High Court. Pet. March 13. Ord. April 12.
JAMES, GEORGE M., Bognor. Brighton. Pet. Feb. 21. Ord April 11.
JONES, E., Twickenham. Brentford. Pet. March 14. Ord. April 11.
JULIFF, THOMAS H., Liskeard. Plymouth. Pet. April 11. Ord. April 11.
LAWSON, F., Davies-st., W.1. High Court. Pet. March 7. Ord. April 12.
LAZARUS, MARC, Hove. Brighton. Pet. Feb. 21. Ord. April 11.
LEWIS, JOHN G., Birmingham. Birmingham. Pet. March 25. Ord. April 10.
LUCAS, A., Ilford. Chelmsford. Pet. March 10. Ord. April 10.
MANGO, JOHN A., Lime-st. High Court. Pet. Jan. 27. Ord. April 12.
MASKEY, WILLIAM F., Capel St. Andrew. Ipswich. Pet. April 8. Ord. April 8.
MITCHELL, ERNEST, North Scarle, Lincs. Nottingham. Pet. April 10. Ord. April 10.
NAULLS, JAMES H., Great Grimsby. Great Grimsby. Pet. April 11. Ord. April 11.
O'SULLIVAN, T. G., Green-st., Leicester-sq. High Court. Pet. March 16. Ord. April 12.
PENN, S., DOYLE & CO., Liverpool. Liverpool. Pet. March 14. Ord. April 12.
ROSEN, W., Manchester. Manchester. Pet. March 31. Ord. April 11.
ROSIER, WILLIAM, and HEDGES, EDWARD G., Great Bedwyn, Wilts. Newbury. Pet. April 10. Ord. April 10.
SAMUELS, PETER, Liverpool. Liverpool. Pet. March 3. Ord. April 10.
SETTLES, G. N. R., Westcliff-on-Sea. Chelmsford. Pet. March 13. Ord. April 11.
SHEPHERD, FREDERICK F. C. (Junior), Tetbury. Swindon. Pet. Feb. 27. Ord. April 12.
SMITH, JOHN, Sheffield. Sheffield. Pet. April 12. Ord. April 12.
SPENCER, HENRY, Highgate. High Court. Pet. April 12. Ord. April 12.
VIVIAN, ALBERT, Gray's Inn-rd. High Court. Pet. March 22. Ord. April 10.
WELLS, DUDLEY, Buxton. High Court. Pet. Jan 6. Ord. April 10.
WELLS, GEORGE H., Ripon. Harrogate. Pet. March 30. Ord. April 10.
WITTON, HARRY O., Bolton. Bolton. Pet. April 12. Ord. April 12.
YATES, TOM, and YATES, WILLIAM, Kelbrook, near Earby. Bedford. Pet. April 10. Ord. April 10.

London Gazette.—TUESDAY, April 18.

AUSDLEY, ISAAC, Harrogate. Harrogate. Pet. April 13. Ord. April 13.
BASTOCK, JOHN J., Brierley Hill. Stourbridge. Pet. April 5. Ord. April 5.
BLYTHE, EDWARD, the Younger, Barton-upon-Humber. Great Grimsby. Pet. April 13. Ord. April 13.
BOOTHMAN, WILLIAM G., Heck, near Snaith. Wakefield. Pet. April 13. Ord. April 13.
BROUGH, JOHN T., West Hartlepool. Sunderland. Pet. April 12. Ord. April 12.
CITRIN, LEWIS, Houndsditch. High Court. Pet. April 13. Ord. April 13.
COX, LEONARD B., and WHITE, THOMAS E., Northampton. Northampton. Pet. April 13. Ord. April 13.
DAVIES, WILLIAM A., Mountain Ash. Aberdare. Pet. April 13. Ord. April 13.
DAY, PERCY, Luton. Luton. Pet. April 13. Ord. April 13.
EVANS, WILLIAM, Bridgend. Cardiff. Pet. April 12. Ord. April 12.
FAIRHEAD, CHARLES W., Swanage. Poole. Pet. April 13. Ord. April 13.
FELDMAN, MAURICE, Newcastle-upon-Tyne. Newcastle-upon-Tyne. Pet. March 22. Ord. April 10.
FOSKER, BENJAMIN C., Woodbridge. Ipswich. Pet. April 12. Ord. April 12.
FREEAR, JEREMIAH, Whittlesey, Cambridge. Peterborough. Pet. April 7. Ord. April 13.
GILL, FREDERICK, Rugby. Coventry. Pet. March 10. Ord. April 13.
GRAYSTON, WILLIAM T., Felixstowe. Ipswich. Pet. April 12. Ord. April 12.
HOPE, WILLIAM S., Great Grimsby. Great Grimsby. Pet. April 13. Ord. April 13.
HORTON, HENRY O., Yeadon. Leeds. Pet. April 12. Ord. April 12.
MORGAN, WILLIAM J., Cardiff. Cardiff. Pet. April 13. Ord. April 13.
NEWISS, FREDERICK, Clayton. Ashton-under-Lyne. Pet. April 12. Ord. April 12.
PARKES, JOSEPH, Halesowen. Stourbridge. Pet. March 18. Ord. April 3.
PAWSON, ALLEN, Earls Barton, Northampton. Northampton. Pet. April 12. Ord. April 12.
PETERS, FREDERICK, Southsea. Portsmouth. Pet. April 11. Ord. April 11.
PHILLIPS, ERNEST, Totteridge. Barnet. Pet. April 10. Ord. April 10.
ROSENDAHL, LADY, Wimbledon. High Court. Pet. March 15. Ord. April 13.
SAPERO, W., Tabernacle-st. High Court. Pet. March 14. Ord. April 13.
SLAUGHTER, ARTHUR, Cheyne-court, Chelsea. High Court. Pet. Nov. 25. Ord. April 13.
TRAWFORD, EDWIN J., Walsall. Walsall. Pet. March 28. Ord. April 12.